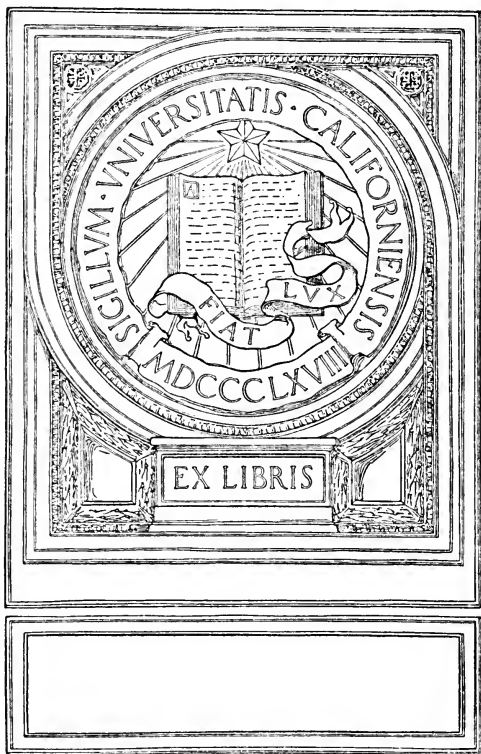


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A GREAT
INDIAN PROBLEM
AND A
SUGGESTED SOLUTION

BY

RAI BAHR GANGA RAM, C.I.E.

(Late of P.W.D., India, retired).

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TO VNU
ABSTRACTED

PREFACE.

What is the Indian Problem? It has two aspects.†

- (1) In Great Britain it appears to be a spirit of "unrest" and "discontent." Now and again, one sees in the London and Provincial newspapers, the ugly words "Sedition in India."
- (2) In India, the problem is one that daily presses upon the millions of its people, the problem of making two ends meet; of the food supplies for the ever growing population, and wherewithal to buy the needs of life?

Where there is smoke, there is fire, and there is a cause for "unrest" and "discontent," but it is **Economical** and not **Political**. A great solution lies, in my opinion, as I will attempt to show in this pamphlet, in the development of the produce of land, and in freeing the cultivator from the harassment and hardship of the present system of cash *fixed* payment, according to a periodical or any kind of assessment.

Before proceeding to outline my scheme in somewhat greater detail, I will here just say that from the knowledge of my own countrymen, I firmly believe that a revision of the Government of India's Land Revenue Policy in some accordance with my proposed solution of the problem will speedily lead to a development of land produce which will tend to alleviate, if not terminate, the "unrest" and "discontent," the evidences of dissatisfaction with the outward conditions of life.

It does not follow that the method of Land taxation which I propose in the following pages, must necessarily reduce the Indian Land Revenue. Indeed, I shall try to show that under my plan the Revenue must increase in proportion to the growing prosperity of the peasant class.

“UNREST” or “SEDITION.”

During the last five years, what is known in London as “The Indian Political Problem” has come prominently before the public. Much has been said and printed upon the so-called “Unrest” (and even “Sedition”) in India.

A proper definition has never been given of the word “Sedition,” and among the various definitions, a most eminent judge once described “Sedition” as meaning disaffection, and disaffection to mean want of affection.

There were not wanting people who defined it as meaning a desire on the part of the people for a change of Government. This definition I must, as a true son of India, most emphatically protest against, and history will bear me out in this assertion.

As we all know, India has never been one nation. It has always been a home of diverse religions and castes, whose mode of living, habits and thoughts, were so varied that it would be impossible to mould one homogeneous whole out of them, and to pick out a section fit to govern the entire country. Under these conditions foreign rule was inevitable; it was the destiny of Providence that a foreign power should govern the whole of the country. In the circumstances, who can deny that England was the best of all countries for the purpose? Yet it would be shutting our eyes against facts, if we were to deny that there was no unrest in India. Admitting this to be the case, it is proposed the cause and offer some practical suggestions to remedy it.

In the first place, I am convinced that this "unrest" has, in part, arisen from the natural sequence of trade intercourse with the more highly civilized western nations, which has in turn created financial difficulties hard to cope with, inasmuch as the natives of India have more readily grasped the art of spending money than that of making it. This being so, it will be to the advantage of Government as well as the people, for the former to do all that lies in its power to enable the latter to earn more. My solution of the problem is based upon this fact and aims at protecting the people from the temptation to spend more than they can afford when they happen to get an abundant harvest.

THE PROPOSED SOLUTION.

Tithe, not *Tax*, is the principle of my plan. As things now stand, the land tax is assessed for a period of 20 to 30 years ahead, based on the average of production in the past, and this tax has to be paid yearly, a fixed sum, irrespective of crop values, so that in a lean, or worse still, a famine year, the poor peasant has ruin staring him in the face. It is this system that has bred the Indian money-lender in whose grip, so many poor peasants are paying exorbitant interest of a cumulative character.

Providence of course sends "fat" as well as "lean" years, but the reader will understand how the simple peasant is all too easily persuaded to spend the prosperous years' proceeds

without any thought of the future, the more so in India where marriage and other social ceremonies have such a hold on the minds of the people. Under my proposed plan, the peasant would be encouraged, and recourse to borrowing discouraged. The peasant would not have to face the heart-breaking mortification of receiving a demand for Government revenue, amounting to as much as the whole of, or even more than, the entire value of his crop in a lean year.

This is the cause of the so-called "unrest," which is, in other words "discontent," but by no means *anarchy* or desire for change of Government.

Self-preservation is the first law of human nature, all the world over. It is not the privilege of any one race, nor can any one nation be deprived of this natural right.

To illustrate this point more clearly, may I ask the reader how he would feel if at the end of a disastrous year's trading, or professional work, he were confronted with a fixed and unescapable demand for payment of an amount of Tax based on a profitable year's working, or even on five years average.

The position of the average British workman, whose earnings make him a prince in comparison with the Indian peasant, may be quoted as further illustration of the need of some such plan as mine for the payment of Taxation.

The idea of compelling yearly payment of Tax in a lump sum by the British workman would be rightly derided as

an impossible one, and it is proving an almost impossible one in the case of the poor Indian Tax-payers.

THE OPINION OF REVENUE OFFICERS OF THE GOVERNMENT OF INDIA.

The opinion of Revenue Officers themselves of the inequitable and haphazard working of the present system may be quoted in support of my plea for sympathetic consideration of the present state of affairs.

In 1902, Lord Curzon published a resolution in the form of a book, entitled "Land Revenue Policy of Indian Government." It was the outcome of a memorial signed by several experienced old administrators who had served in India, as Revenue Officers, prominent among them being the late Mr. R. C. Dutt. The pith of the recommendations contained in this memorial was that the present Land Revenue system of spasmodic assessment, over short periods ranging from 20 to 30 years was calculated to retard progress, was pressing very heavily on the landowners, especially when the crops failed owing to climatic conditions, and that the remedy for meeting this evil as well as to bring prosperity to the agricultural class was permanent settlement of Land Revenue. On this question the Government of India

publication above referred to went most exhaustively into every detail, but only arrived at the conclusion that the remedy pointed out by the memorialists did not meet the evil, and therefore the status quo must stand. This, despite the frankness characteristic of British statesmen in the following admission in Paragraph 39 of that Resolution :

“ In thus defining their policy, the Government of India would not desire to claim for the Land Revenue system of British India an exactitude or freedom from blemish to which it cannot pretend. Historically, it owes its origin to practice inherited from the most decayed period of the Native rule, and its form to changes made slowly and not without mistakes by men who were aliens in the country, and who could only with difficulty and by slow degrees assimilate the requirements, or enter into the feelings of the people . .

• “ Logical completeness or simplicity cannot be expected of a system born of such surroundings, applied to such manifold conditions and to so heterogeneous a population Indeed, the one claim which the Government of India would decline to make for the Land Revenue system of this country is that it cannot be properly regarded as a science at all.”

• As showing the importance to India of the subject dealt with in this pamphlet, statistics show that no less than 65.10 per cent of the population depends upon Agriculture.

It will be useful, indeed, to classify India's population as given in Whitaker :

Earth work and general labour (not agriculture)	6.10
Provisions of food, drink and stimulants ...	5.70
Provisions of textile fabrics and dress	3.80
Personal, household and sanitation	3.64
All other occupations	15.60
Agriculture	65.16
<hr/>	
Total	100.00
<hr/>	

There are people who allege that Indians are becoming poorer and poorer under British Rule, while on the other hand statisticians seek to prove by actual figures of Trade Returns, that so far as money goes, India is getting richer inasmuch as it receives an amount of gold and silver, that far outbalances the exports and imports.

Both sides of the questions are correct, the former because in olden times the Indians could live much more cheaply on their home produce, and their wants in luxuries were almost nil. The statisticians are correct because their conclusions are based on figures which cannot be disputed. But they ignore a very pertinent factor in the situation, namely, that in common with the rest of the world, in whose contact we have been brought by the British Rule, the purchasing power of a given sum is decreasing, while at the same time the expense of living is increasing.

Granting again, that the least wealthy classes of the Indian population is desirous of living on a better plane than hitherto, is that a thing to be discouraged? Does not that indicate a demand for Western manufactures? Is not this progress of the people advantageous to both the Indian Revenue and the British trader? Certainly it is!

Wealth is a matter of comparative degree, and in India there is the same progressive attitude towards things that tend to greater comfort and convenience, though in a lesser degree than in England and other countries, so that you will see the "Unrest" in India is neither **Political**, nor **Religious**, but **Economic**. It affects the whole of the country, and chiefly the agricultural population, for although 65% are directly supported by agriculture, the bulk of the remaining 35% are indirectly affected by the fortunes of the larger population.

THE GOVERNMENT AND INDIA'S CHIEF INDUSTRY.

While agriculture is by far the most important occupation of the people of India, the Government has in the past done scarcely anything to improve this greatest of all industries of the population, although a good part of Revenue has been spent on education and other necessities of the people.

Great credit is due to Lord Curzon for being the first to recognise practically the importance of the agricultural interest. It was he who inaugurated an Agricultural Department in each Province, and these Departments are doing good work, but will do still better under an improved system of Taxation, the mere method of collection of which at present handicaps all progress.

Out of a surveyed area of 621 million acres in 1908 and 1909 there were

268 million acres cropped or fallow.

82 „ „ forest.

158 „ „ not cultivable and

113 „ „ *cultivable waste.*

In respect of the last-mentioned area of 113 million acres of cultivable waste land, I believe that the system of Tithe instead of Assessed Taxation I suggest in this pamphlet would in great part transform into cropped or fallow land, producing more Revenue for the Government and more employment for the people.

WHAT IS THE INDIAN LAND REVENUE?

Is it an income tax? No income tax in the world that has ever been levied amounts to as much as 50 per cent. or 62½ per cent. including cesses of the landowners income. It is admittedly not an *income tax* in the ordinary acceptance of the term, but is a share of the produce that a super-landlord would take. This right of Government participation in the produce of land has been handed down to the British Government by legacy from India's ancient rulers. The right is not questioned. All that we have to consider is the manner of collection which may be fair to both, and least oppressive to the poor.

In olden days, this "*share*" was taken "*in kind*" and not in cash. The old system had its disadvantages, yet it had its advantages too! Among the latter was an all-redeeming feature which is absent from the present system, that is *the cultivator retained his share, however small*. Even in a lean year there was *something* left for *him*.

If the season was favourable and the harvest a good one, the authorities ("*Sirkar*" as we call them), were welcome to their bigger share, but after all it was only large in proportion.

• On the other hand if the crops failed, the "*Sirkar*" shared in the loss. If through failure of rain or other calamities, there was no produce, Government did not enforce payment of a share when there was nothing produced by the earth,

a system which was eminently fair, so fair that the authorities were never blamed by the people for failures in which they were also losers.]

Unfortunately, this equitable custom of levying taxation was superseded by a system that now calls for a yearly cash payment of a sum fixed by "Periodical Assessment," based on the yearly average yield for 20 to 30 years. True, it allows quite fairly an average over both *good* and *bad* years, but the basis is compounded on from 50% to 83% of the landlords' rental, as well as on the basis of from one-tenth to one-fifth share of the gross produce of the land.

THE GOVERNMENT'S OWN OPINION OF THE PRESENT LAND TAXATION.

I do not think I can write more strongly than what the Government itself has admitted in condemnation of this system in the resolution:—"The gross produce standard, while it favoured more fertile lands, pressed with extreme severity on the poor. *The truth is that the Assessment of Revenue is subject to so many complicated and varying conditions that any attempt to reduce it to any exact mathematical proportion, either of gross or net produce, would not only be impracticable but would lead to the placing of a burden upon the shoulders of the people from which, under a less rigid system, they are exempt.*"

MY SUGGESTION.

My plan involves the abolition of the present Land Revenue System altogether, substituting a Produce Tax of One-sixth of the value of each, and every, product of the land, including cereals, live animals, hides and skins, on everything, in fact, which is dependent upon the land. *This Duty I should charge on all such produce brought to the Railway Station, whether it be for Provincial consumption, for transfer from one Province to another, or for export to other countries, exempting only a certain local radius intended to cover home consumption.*

I would now like to ask the reader if my proposed plan, founded on the eminently fair old-time payment of a *tithe* is, or is not, a satisfactory solution of the problem? Is not that principle of Government a sound one? Which gives the right to share in the vicissitudes of the people under its care? And are not the present vicissitudes of India, principally those connected with the fortunes of the people, largely dependent upon the produce of the land? A simple system it is true, but its simplicity makes it all the more practical. This *tithe* system was brought to my mind one day while reading the annual budget statement

and trade review of the year. I noticed that the export of the products of the land was over 100 millions. Now, I said to myself that if it was admitted that the Government's share in this produce of the land was as much as one-fifth, then there was 20 millions revenue to be obtained in this manner straight away. Twenty millions was the total Land Revenue shown in the budget statement. At once it occurred to me that this was a simple way of collecting the Land Revenue. Why go into the intricate and oppressive details of the present system of Revenue collection, when by imposing a simple Produce Export Duty equal to one-fifth the value the Government could collect the same amount? In other words, why not charge only the surplus and leave the home consumption free. Further careful consideration of the matter served to convince [me more and more, that this method would eliminate all the imperfections of the present system, whilst still securing a proper] share mathematically and automatically calculated, and at the same time leaving free a liberal share for local consumption of the produce of each man's land.

The total Land Revenue as at present collected by the Government of India in British India is 20 millions sterling. The Native States collect a total of 15 millions gross.

No figures are available to show how much of this is land revenue, but for the purpose of this pamphlet let us say 10 millions. This makes 30 millions in all. The cesses for the Local Boards for the whole of India would come to about 10%, increasing the sum to 33. Now, supposing we put down 20% as sufficient reserve for famine and other calamities, that brings the total up to 40 millions. If I can prove from Government statistics that by levying an export duty equivalent to one-sixth the value of each man's produce, the duty to be levied at the Railway Station, as I have already stated, I think I shall have made a good *prima facie* case for the Government to consider my proposal favourably.

POSSIBLE OBJECTIONS TO MY SYSTEM.

I think it advisable, before proceeding further, to deal with the objections which might be levelled against this system.

(1). A casual reader of these notes is likely to remark "Oh! this would at once paralyse trade, because the cost would fall on the buyer." This is quite an erroneous idea, as I shall prove.

Anyone who is acquainted with the trade of a country which exports the bulk of its produce, as India does, knows what such an additional charge would mean.

It would mean no more nor less than an extra item to be added to the cost of transit to a certain destination, whether land or sea, as the case may be.

Owing to our connections with foreign countries, Indian products are in all the markets of the world, and our market rates are governed by the foreign demand. The rate at seaports is not dictated by us, but is dictated by this foreign demand, and the local markets all over India are governed by the rates prevailing at the nearest sea port, minus the cost of transit. In fact, it is a question of supply and demand. Every morning there is telegraphed from the seaports to all the markets and emporiums all over India, news as to the seaports' requirements, and the prices at which the purchasers are willing to buy. These prices are worked backward to all markets, and the ruling rate of each local market is the rate at seaport, minus the cost of transit, i.e., railway freight, insurance, brokerage, commission, etc., etc. If, therefore, a certain percentage is added to the cost of transit, it only means that the local market would fall by that amount, and the burden would logically, and legitimately, fall upon the producer.

To make my meaning clear about the working backwards of the rate, take the instance of wheat. When it sells at 6 Rs. a cwt. in Bombay, the cost of transit to Delhi being nearly 1 R., it will be seen that when the Bombay rate is 6 Rs., Delhi rate is 5 Rs. If another 12 Anas or 1 R. a cwt. is

added, the Delhi rate must fall by that amount, and the producer bears the burden. On the other hand, the producer is freed from all the vexatious collections of Land Revenue and from certain enormous extortions to which he has to submit.

(2). A second objection is that if the farmer and producer, or whatever you call him, knows beforehand that his product is going to be further taxed 16% for the Government Exchequer, he would hesitate to sow any crops, and hence agriculture in India would be discouraged.

In refutation of this argument I have only to bring the reader's attention to the fact that the fluctuation in prices between the times of sowing and reaping crops is greatly in excess of 16 to 20%. At the time of sowing a farmer never knows under the present system of foreign competition what he is going to get for his produce. The rate, I venture to repeat, does not depend on what is produced in India, but upon the demand in the markets of the world.

Another class, and a very important class too, who would benefit by this system, and for whom relief is very much needed (and for whose relief the Government is trying wrong and unscientific channels) is the *middle class*. The middle class are not producers, but they would automatically benefit under my system, inasmuch as they would then get the products of their districts cheaper to

the extent of the Produce Export Duty, because the market rate must inevitably fall to that amount.

The advantages may therefore be thus briefly summarised :—

(1). The Government will be placed in the proud position of being able to announce to the people that they have resolved on a system which taxes the Export surplus and not the local consumption.

(2). The middle class, whose expenses have increased owing to reasons given in the opening part of my pamphlet, will be able to buy the produce of their districts 16% cheaper—a very great boon, indeed.

(3). The fertile lands will bear a right and proper burden as compared with poor land—the reverse is the case now, as so frankly admitted by the Government of India.

(4). It is admitted on all hands that it is very unfair to exact a fixed demand in a country where produce fluctuates so much, as the result of such causes as failure of rain, visitation of locusts, frost and several others quite beyond human control. It is only in accordance with a law of human nature that we are not grateful if we have to pay less than what is legitimately due from us, but are ready enough to grumble when we are called upon to pay what seems too much in a poor year, a law which tells so severely on the peasants. When they get a

bumper crop, and have only to pay Government a revenue equal to, perhaps one-twentieth of their produce instead of one-sixth, they naturally spend the rest in festivities, marriages, and other worldly wants. If, however, in any one year owing to natural calamities, the produce falls short, or [fails altogether, having saved nothing for such unfortunate periods, and having no resources to fall back upon, they run into debt, from which owing to heavy cumulative interest they rarely extricate themselves.

THE NATIVE STATES DIFFICULTY.

It is not for me to dictate the precise lines on which the system should be worked. Of course there are difficulties to be surmounted, and amongst them the most formidable one is that in connection with that part of the country which is governed by Native States. But, where there is a will there is a way.

At one time some difficulty was experienced in regard to the salt produced in Native States as well as in British territory, but the Government saw the necessity of dealing with it straightway and passed an Act called the Salt Act.

In the same way, taking the Government Revenue at 20 millions, a Native States Revenue at 10 millions, this system could be easily worked so far as the Land Revenue is concerned. A joint partnership with shares 2 to 1, or

LAND REVENUE POLICY

some system of *permit*, might be devised by which the producer in a British State would not be allowed to send to a Railway Station in the Native State. These are matters of detail in which it is not meet for an humble person like myself to dictate.

My suggestions are confined to the making out of a *prima facie* reason for the Government to consider whether an automatic and indirect working method such as I have here described can not be devised to supersede the present unmethodical, unscientific, and directly oppressive system, pressing chiefly on the poor and favouring the rich, a system which retards the progress of the country, a system which makes the Government interests clash with the cultivators' interests—a system which leaves the road open for extortion and bribery by the low official class—a system which is not logical in principle, nor equitable in working.

The plan I am suggesting is a Mathematical Solution of India's Economical problem.

It involves no loss of revenue and is so elastic that the Government can safely look forward to increment in revenue owing to the encouragement it affords to the development of the resources of the land.

That there is room for development and there is a demand for produce is patent from the following figures. In 1908, the Wheat Area in India was only 26 million Acres, out of a total of 268 million of Cropped Area.

Taking the wants of the United Kingdom alone, the figures are that this Country only grows 23 per cent of its wants in Wheat, leaving 77 per cent to be supplied by other Countries thus:—

India	...	...	10 per cent.
United States	...		16 „
Argentina	...	...	14 „
Russia	...	...	12 „
Canada	...	...	14 „
Australasia	...	...	7 „
Other Countries	...		4 „

Total 77 per cent.

But the possibility of increase in Area under Wheat is nothing compared with what can be done towards improving the output, by adopting improved methods of agriculture, use of fertilisers and development of irrigation from wells. The present average yield per Acre of Wheat in India is only 9 bushels (Indian readers may roughly take a bushel to mean $\frac{3}{4}$ of a maund) while the average of the United Kingdom is 31.46 bushels per Acre. Under good circumstances and with the aid of modern fertilisers and improved seed, the yield of Wheat has been known to come to 70 bushels per Acre. In India, the average of the *very best* irrigated land hardly comes to 20.

This will show what room *there is* for development. I have cited only one instance, as the English readers are so familiar with Wheat, but there are hundreds of other land produce which are awaiting development. As an instance I may refer to *Myrabolams*, which used to go to almost waste, a few years back, and are now exported to the extent of millions of pounds. Fruit culture is still in its infancy, and there are several other articles which by enterprise and encouragement can bring wealth to India and increased revenue to the Government.

One may safely conclude from the above figures that the time is ripe for great developments of India's resources in land produce, and only favourable conditions are required to encourage all such developments.

EXPLANATIONS OF STATEMENTS AND TABLES ATTACHED.

I have prepared these statements from the latest Government returns available, to show that under the present system, the Government do not get their fair share of the land produce, and yet the share obtained presses very hard on the millions, the reason being that the burden is not evenly and equitably distributed.

Statement No. 1 is compiled to show the average rates of produce which are quite near enough for the purpose of making out a case for my proposition.

Statement No. 2 gives a few articles of land produce and shows that on these few articles alone, if Government dues were assessed at even one-twelfth the gross produce they would bring a sum of 30 millions sterling, which is all that the British Government, as well as native states, get under the present system.

It is a conclusive evidence of the fact that the burden is not evenly divided. The remaining Statements speak for themselves and clearly show how a land revenue of over 40 millions a year can be obtained by charging on the surplus, an export equivalent to one-sixth the gross produce.

The following facts and figures will further help the reader to understand the operation of both the present System and the new plan I suggest.

SOME IMPORTANT FACTS AND FACTORS.

What provision is there in the present Land Revenue for the ever-increasing expenses of administration of ever-growing India ?

Why should the Government Revenue be fixed for a period of from 20 to 30 years ?

The resources of India are being developed. The Revenue should develop with them, and not remain fixed for from 20 to 30 years.

The rate of development of India's natural resources depends entirely on the conditions that favour or hinder development, and I claim that the substitution of a Produce Export Tax for the present 20 to 30 year fixed assessment Tax will encourage the development of every individual's resources.

Under the new system of taxation I propose, there would be a yearly reminder that the Government of India acts fairly in regard to every man's fortunes.

The Government would rejoice with the people in the good years, and sorrow with them in the bad years. That is how my people would regard the working of my plan.

Under the present Land Revenue system, if a man digs a well on his land the Tax Assessment is tripled. This is encouraging neither the individual nor agriculture. There is no encouragement to improve production.

My Tithe Tax would stimulate healthy rivalry among the district Tax Collectors. Each would strive for increase of production in his district.

The Tithe Tax would furnish the Government of India with a most valuable automatic barometer reading of conditions in different districts.

Instead of the Revenue Collector being forced to enact the unpleasing part of a mere money-squeezer, he would become the proud patron of production—a money-maker, in short.

The peasants of India neither use nor understand money. The present Tax has to be paid by each man in money. This opens the way for the Indian money-lender to get his grip upon the peasant.

The cost of collection would be almost nil, all that would be necessary would be to have another column in the Railway receipts for duty, and the collection would be made by Railway staff without any extra cost. A nominal staff would only be necessary to keep the land records up-to-date.

The Collectors could devote more time to the more productive work of development of the land's resources.

The produce of India could be immensely increased by loans for wells, or by the Government or Revenue Authorities undertaking the digging of wells where production might be increased.

Other ways in which India's resources could be developed are by (1) scientific manuring, (2) ploughing with up-to-date ploughs, (3) rearing better cattle, sheep, etc., (4) afforestation (deforestation is the chief cause of the droughts that bring famine), and, last but not least, (5) irrigation from wells and other sources.

Let those interested in India's development look up the Government figures showing the rapidly-increasing crops of Myrabolam, Walnuts and Shellac. These will show what may easily be done to increase the Indian Government's Revenue.

The present Land Revenue system is *destructive*, the Tithe Tax I propose is *constructive*.

REPLIES TO SOME FRIENDLY CRITICS.

Before compiling and publishing this pamphlet, I laid particulars of my proposed solution of India's Revenue problem before many whose practical experience of Indian Revenue matters fitted them to sit in judgment upon my ideas.

I heard a good deal of praise, but in every case I was careful to ask for particulars of actual and possible objections to proposals.

One high Revenue Official expressed the opinion that my scheme was too "inelastic" in its provisions and application.

To [this I can only reply that I feel sure that the reader will agree with me that no greater degree of elasticity is required than an automatic proportionate tithe-charge upon the products of the land.

Further, I may point out the inelasticity of the present system. Landowners are now exempt from Income Tax, and the middle class benefit by an abatement of 1,000 Rs. per year, whereas the peasant paying only £1 per year gets no exemption whatsoever—he has to pay his pound of flesh.

Under my system the peasant would pay only on his surplus. In fact, I consider the one great feature of my plan is its automatically working elasticity—its yearly or seasonal elasticity as compared with the almost unnatural fixity of the 20 to 30 years' Land Assessment.

The foregoing seem to be the chief objections to my proposed solution of the Land Tax Problem.

Many of the objections are merely founded on the objectors' innate conservatism—the desire to let things remain as they are rather than make any progress towards what might prove to be an exchange of the present bad for the future worse.

Such are not critics. Constructive criticism is helpful, but neither negative nor pessimistic condemnations contribute to progress. And I do most heartily feel that progress in the direction of the lines I have here all too inadequately suggested is what is needed to uproot India's root of unrest and plant instead the seed of her peaceful prosperity.

CONCLUSION.

I am publishing only a limited first edition of this pamphlet, and hereby invite every well-wisher of India to send me helpful criticisms of my proposed new plan of Land Taxation.

These criticisms may be merely critical, i.e., pointing out difficulties, or doubly helpful in the way of both pointing out difficulties and planning to overcome them.

In Great Britain and Ireland, as well as in India and elsewhere, there are gentlemen possessing that knowledge of Indian affairs which makes them the best of all collaborators in the full and proper consideration of, and planning for, India's needs.

To the retired as well as the active worker in Indian affairs, this serious proposal of mine for the amelioration of a condition of affairs in India that needs attention will, I am sure, make an appeal that will not be disregarded.

MY LAST APPEAL.

Believing as I do in the soundness and equity of this scheme in the interests of Government and the people, I have a proposal to make, which is that an attempt might be made to start with the remission of Land Revenue on all holdings now paying a revenue of say 50 Rs. per annum, and making up the deficiency by a small charge of Export Duty on the surplus. A landholder paying a Land Revenue of 50 Rs. per annum (equivalent to £3 6s. 8d.) would hardly have an income of 300 Rs. (equivalent to £20) a year. Is it too much to ask this remission on behalf of a landholder, when others who are not Agriculturists are exempted from income tax, if their income does not exceed 1000 Rs., £66 13s. 4d. (Note the minimum income taxable limit in England is £160 per annum). A start on these lines will, I am sure, lead to higher reform which I have ventured to suggest in this pamphlet.

Letters and enquiries in regard to the subject dealt with in this pamphlet should be addressed, until 10th July to:—

RAI BAH_R GANGA RAM, C.I.E.,

c/o. Messrs. Thomas Cook & Son,

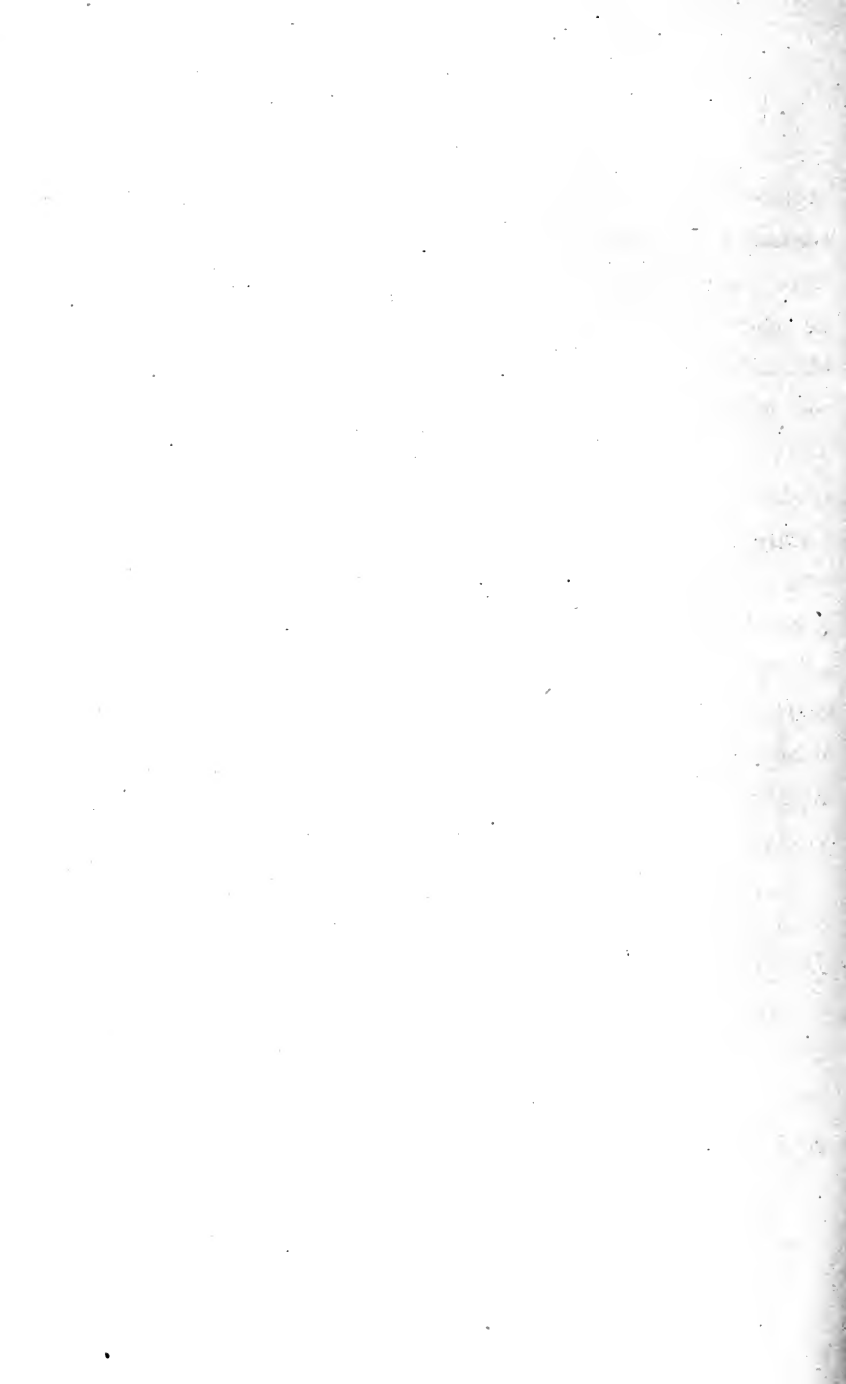
Ludgate Circus, London.

And after 10th July to

RAI BAH_R GANGA RAM, C.I.E.,

Lahore,

India.



N.B.—The following extract is from Government of India's Publication "Indian Land Revenue Policy." Parts printed in bold type bear on the subject matter of this Pamphlet.

LAND REVENUE POLICY

OF THE

INDIAN GOVERNMENT.

(Being the Resolution issued by the Governor General in Council on the 16th January, 1902.)

CHAPTER I.—INDIA.

THE attention of the Government of India has lately been called in a special manner, to the subject of the Land Revenue administration of this country, partly by the series of almost unprecedented calamities which have in recent years assailed the agricultural population, partly by a number of

Origin and importance of the enquiry. representations which have reached them from sympathetic friends of India, who have devoted careful study to the above-named problem. In the course of 1900, Mr. R. C. Dutt, C.I.E., formerly Acting Commissioner of Burdwan, addressed to His Excellency the Viceroy a series of letters (subsequently published in the form of a book) concerning the Land Revenue system of the different provinces, and he submitted certain recommendations as to future policy and action. At a little later date the Secretary of State transmitted to the Government of India a memorial signed by certain retired officers of the Indian Civil Service, formulating a somewhat similar list of suggestions.

2. The Government of India welcomed the opportunity thus afforded them of instituting renewed enquiries into a matter that has, for more than a century, been the subject of anxious discussion. **The well-being of the agricultural community in India, constituting as it does so overwhelming a proportion of the entire population of the Indian continent, and contributing so large a quota to the Indian revenues, cannot fail to be to the Government a matter of the most intimate concern ; nor can it be denied that upon the incidence of the land revenue collections must the prosperity of those classes in a great measure depend.** The question may be recognised therefore as one of the highest national importance, transcending the sphere of party or sectional controversy, and demanding at once the most exhaustive scrutiny and the most liberal treatment. When further it appeared that the main contention submitted to the Government by certain of its critics was that the intensity and frequency of recent famines are largely due to poverty caused by over-assessment – a contention the gravity of which cannot be disputed, seeing that it is tantamount to an arraignment of the policy that has been pursued by successive Indian administrations for an entire century—and when this general proposition was accompanied by a series of detailed allegations as regards the system of assessment in vogue in the various parts of the country, it seemed to the Government of India that the opportunity should not be lost of definitely examining the grounds for these assertions ; and the letters above referred to were accordingly referred to the Local Governments for their consideration and report. Their replies have been received and are annexed to this Resolution. The Governor General in Council is grateful for the labour which has been bestowed upon their preparation, and he hopes that in the comprehensive review of land revenue policy throughout India which has thereby been obtained, may be found a corrective to many current misapprehensions and a source of more trustworthy knowledge in the future.

3. On the present occasion he is, however, less concerned with the individual statements or misstatements that may have been made with regard to particular areas—the replies of the Local Governments which show that an imperfect acquaintance with facts has been the source of much confusion and misunderstanding—than he is with the larger questions affecting our land revenue policy as a whole, and

Alleged connection between revenue policy and famine. the connection which it is alleged to have with the recurrence and intensity of famine in India. It does not seem necessary to discuss the economic

fallacy that any alteration in the system or scale of assessments can permanently save an agricultural population from the effects of climatic disaster. The relation of cause and effect between a good rainfall, abundant crops, and agricultural prosperity, is not more obvious than is that between a bad monsoon, deficient produce, and a suffering people. When the vast majority of the inhabitants of a country are dependent upon an industry which is itself dependent upon the rainfall, it is clear that a failure of the latter must unfavourably, and in extreme cases calamitously, affect the entire agricultural community. The suspension of the rains means a suspension of labour; the suspension of labour means a drying up of the means of subsistence; and the latter is necessarily followed by distress and destitution. There is no industry in the world the sudden interruption or the temporary destruction of which is not attended by impoverishment and suffering; and there is no country in the world, where the meteorological and economic conditions are at all similar to those prevailing in India, that could by any land revenue system that might possibly be devised escape the same results.

4. Nevertheless, if the prevention of the inevitable consequences of drought be an ideal incapable of attainment, mitigation is manifestly an object worthy of the closest attention of the Government. It cannot but be their desire

that assessments should be equitable in character and moderate in incidence ; and that there should be left to the proprietor or to the cultivator of the soil—as the case may be—that margin of profit that will enable him to save in **ordinary seasons and to meet the strain of exceptional misfortune.** Such aspirations must be even more forcibly impressed upon the Government at a time when, owing to the prolonged continuance of adverse circumstances, the agricultural population has passed through a phase of almost unequalled depression, and needs the fullest measure of encouragement that it is possible to afford. It is with the object of demonstrating how far these objects are capable of being realized under the existing system, or to what extent the latter is susceptible of improvement, that the Governor General in Council now proceeds to examine the general charges that have been brought against it, and the individual modifications that are proposed.

5. By the ancient law of the country—to quote the opening words of Regulation XIX of 1793, by which the Permanent Settlement was created in Bengal—the ruling power is entitled to a certain proportion of the produce of every acre of land unless it has transferred or limited its rights thereto. The procedure by which that proportion is determined is styled a Settlement of the Land Revenue. A Settlement is of two kinds : permanent, by which the demand of the State is made fixed and unalterable for ever ; temporary, under which the State demand is revised at recurring periods of greater or less duration. Inasmuch as all agricultural land in India must fall within either the permanently-settled or the temporarily-settled areas, it is desirable to consider what are the criticisms or proposals that have been made with reference to each of these two classes. The permanently-settled districts, as is well known, cover the greater part of Bengal, parts of the North-Western Provinces and Madras, and a few other isolated tracts. At

an earlier period the school of thought that is represented by the present critics of the Government of India, advocated the extension of the Permanent Settlement throughout India ; and although this panacea is no longer proposed, the Government of India are invited by Mr. Dutt to believe that had such a policy been carried into effect 40 years ago, " India would have been spared those more dreadful and desolating famines which we have witnessed in recent years." It is also stated by the latter in his letter upon Land Settlements in Bengal that in consequence of the Permanent Settlement in that province the cultivators are more prosperous, more resourceful, and better able to help themselves in years of bad harvest, than cultivators in any other part of India, that agricultural enterprise has been fostered, cultivation extended, and private capital accumulated, which is devoted to useful industries, and to public works and institutions. The hypothetical forecast above recorded is not rendered more plausible to the Government of India by their complete inability to endorse the accompanying allegations of fact. Bengal, and particularly Eastern Bengal, possesses exceptional advantages in its fertility, in its comparative immunity from the vicissitudes of climate to which other parts of the country are liable, in its excellent means of communication, in its enjoyment of a practical monopoly of the production of jute, and in the general trade and enterprise which radiate from its capital city. But neither these advantages nor the Permanent Settlement have availed to save Bengal from serious drought when the monsoon failure, from which it is ordinarily free, has spread to that part of India. Omitting

Failure of the permanent Settlement to prevent famine in Bengal.

to notice the frequent earlier famines, that known as the Behar famine of 1873-74 (so called from the part of the Bengal Province most seriously affected) cost the State £6,000,000 ;

while it can be shown that in the famine of 1897 there were at the height of the distress considerably more than $\frac{3}{4}$ million

persons on relief in the permanently settled districts of Bengal, and that the total cost of that famine to the Bengal Administration was R1,08,04,000, or £720,266 (as compared with a famine expenditure of R98,28,000, or £655,200, in Madras, and R1,26,37,000, or £842,466, in Bombay), and this although the daily cost of relief for each person was less (Re. .081 in Bengal as compared with Re. .104 in Madras and Re. .106 in Bombay). If the figures of persons in receipt of relief in the permanently settled districts of Western Bengal were compared with those of the adjoining temporarily settled districts of the North-Western Provinces, where the conditions were closely similar, it would also be found that the percentage was more than half as high again in Behar as in the North-Western Provinces. The Government of India indeed know of no ground whatever for the contention that Bengal has been saved from famine by the Permanent Settlement, a contention which appears to them to be disproved by history: and they are not therefore disposed to attach much value to predictions as to the benefits that might have ensued had a similar settlement been extended elsewhere.

6. As regards the condition of cultivators in Bengal, who are the tenants of the landowners instituted as a class in the last century by the British Government, there is still less ground for the contention that their position, owing to the Permanent Settlement, has been converted into one of exceptional comfort and prosperity. It is precisely because this was not the case, and because, so far from being generously treated by the zemindars, the Bengal cultivator was rack-rented, impoverished, and oppressed, that the Government of India felt compelled to intervene on his behalf, and by the series of legislative measures that commenced with the Bengal Tenancy Act of 1859 and culminated in the Act of 1885, to place him in the position of greater security which he now enjoys. To confound

this legislation with the Permanent Settlement, and to ascribe even in part to the latter the benefits which it had conspicuously failed to confer, and which would never have accrued but for the former, is strangely to misread history. As for the allegation that the Permanent Settlement has been the means of developing in Bengal an exceptional flow of public-spirited and charitable investment, while the Government of India are proud of the fact that there are many worthy and liberal-minded landlords in Bengal—as there also are in other parts of India—they know that the evils of absenteeism, of management of estates by unsympathetic agents, of unhappy relations between landlord and tenant, and of the multiplication of tenure-holders, or middlemen, between the zemindar and the cultivator in many and various degrees—are at least as marked and as much on the increase there as elsewhere; and they cannot conscientiously endorse the proposition that, in the interests of the cultivator, that system of agrarian tenure should be held up as a public model, which is not supported by the experience of any civilised country, which is not justified by the single great experiment that has been made in India, and which was found in the latter case to place the tenant so unreservedly at the mercy of the landlord that the State has been compelled to employ for his protection a more stringent measure of legislation than has been found necessary in temporarily settled areas. It is not in fine in the Permanent Settlement of Bengal that the ryot has found his salvation; it has been in the laws which have been passed by the Supreme Government to check its license and to moderate its abuses.

7. It is, however, to the temporarily settled districts that

the bulk of criticism has been directed,

*The two classes of
Temporary Settlements:
Zemindari
and Ryotwari.*

and to this branch of the subject the Governor General in Council will now turn. The two sub-divisions of this category will be successively examined;

the zemindari tracts (in some provinces called malguzari and

talukdari,) where the landlord pays the land revenue to the State, whether he cultivates the land himself or by means of rent-paying tenants; and the ryotwari tracts, where the cultivator pays directly to the State.

8. The zemindari tenure is the prevailing form of land tenure in the Central Provinces, the North-Western Provinces and Oudh, and the Punjab. The suggestions with regard to it, which the Government of India have been invited to consider, are as follows:—

9. It is nowhere clearly stated, but it may be inferred,

*Suggested reforms
in Zemindari Settlements examined.*

(I) *Limitation of
landlord's enhancement
of tenants' rents.*

that in the opinion of their critics some limit should be placed to the amount of rent which the landlord may take from his tenant. The Government of India would have been better pleased had greater prominence and a more indisputable enunciation been given to this proposition, since it is one with which they are in cordial agreement. It does not seem to them to be consistent that great stress should be laid upon the share of the produce which should be taken by the Government, when it deals directly with the tenant, or with the share of the rental that it should take from the landlord when the latter is the intermediary, while little or no attention is devoted to the rent paid by the cultivator in cases where he happens to pay it to a zemindar. If it is the interests of the ryot that are at stake, and that stand in most urgent need of protection, that protection is not less necessary when his payments are made to a native landlord in the form of rent than when they are made in the form of land revenue to the British Government. Such being the logic of the case, it is with satisfaction that the Government of India can point to the fact that the principles here laid down have been, and are still, the basis of the numerous Tenancy Laws which have been enacted by them in recent years. Mention has already been made of

the Tenancy Acts in Bengal. Similar legislation has been carried through for the Central Provinces, and in the North-Western Provinces a Tenancy Law has recently been strengthened in the interest of the ryots. The Government of India will welcome from their critics, upon future occasions, a co-operation in these attempts to improve and to safeguard the position of the tenant which they have not hitherto as a rule been so fortunate as to receive.

10. The next contention is that where the land revenue is paid to the State by the landlord,

(2) *Limitation of the State's demand on landlords.*

the principle adopted in the Saharanpur Rules of 1855, limiting the State demand to one-half of the rent

or assets of the landlord, should be universally applied. Here it seems to the Governor General in Council to be necessary to utter a word of caution, which will be found to apply both to the present and still more to some of the subsequent proposals that will come under examination. These proposals contain the common suggestion of definite mathematical fractions of rent or produce, as the maximum share of Government. The Governor General in Council, while far from denying the possible utility of such standards as general principles of guidance, must guard himself from any acceptance of them as hard-and-fast rules of practice. It is impossible to apply any one criterion to all parts or classes in one province, much more so to the whole of India. The conditions of uniformity which would alone justify uniformity of treatment, are in many cases lacking. A rule of division which would be light in one case might be harsh in another ; a proportion of rent or of produce which would leave a wide margin of profit in one part of India might be vexatious elsewhere. While, therefore, general principles may reasonably be formulated in order, as far as possible, to secure unity and continuity of policy, the Government of India would deprecate, in any case, the hasty acceptance of too precise mathematical formulæ, as likely to tie the hands of

their officers, and to produce rigidity, instead of elasticity, in Land Revenue administration.

II. Subject to the above qualification, the Governor General in Council now proceeds to examine the suggestion of a 50 per cent. limitation of the Government share in the landlord's rental. **It has already been stated on the authority of Regulation XIX of 1793 that the ruling power in India has always, by the ancient law of the country, been entitled to**

Ancient right of the State to a share of the produce of the soil.

share in the produce of the soil. Regulation II of 1793 pointed out that the Government share of that produce was fixed by estimating the rents paid by the tenants, deducting therefrom

the cost of collection, allowing to the landlords one-eleventh of the remainder as their share, and appropriating the balance or ten-elevenths, as the share of the State. But if this was the ostensible basis upon which the Permanent Settlement in Bengal was originally made, and if, at the commencement of their fiscal administration, the Government of India thus followed indigenous custom in assessing the revenue, they soon began to moderate the severity of the practice. It is unnecessary to trace here in detail the process of mitigation. **It will suffice to say that long before the late century had reached its midway point the demand of the State upon the landlord had been limited to two-thirds of the net assets.** About the middle of the century, i.e., before the Mutiny, the question of the relative shares of the State and of the landlords in the net produce of the soil came again under careful review in Northern India; and the result of this further consideration of the matter was embodied in what are known as the "Saharanpur Rules" (so called because they were issued in connection with the re-settlement of the land revenue of the Saharanpur district of the North-Western Provinces). The Settlement Rules previously in force authorised the demand of two-thirds of the net produce of an estate, or rather of its value in money, as the Government share in

respect of land revenue. The Saharanpur Rules, issued in 1855, laid down "not that the revenue of each estate is to be fixed as one half of the net average assets, but that in taking these assets with other data into consideration, the Collector will bear in mind that about one-half, and not two-thirds as heretofore, of the well ascertained net assets should be the Government demand." These orders have since remained the accepted canon of assessment on landlords' estates in the North-Western Provinces, and they continued to govern assessments in the adjacent districts of the Central Provinces until the constitution of the latter as a separate administration in 1862. But for the assessment of the Nagpur district of the Central Provinces, which had been escheated to the Government of India in 1854, assessment up to 60 per cent. of the gross rental had been permitted by separate orders issued in 1860, owing partly to the undesirability of introducing too sharp a revulsion from the practice of the previously existing native administration, partly to the great extent of uncultivated land, which enabled the landlords largely to increase their incomes while the Settlement was running its course.

12. It is, therefore, an erroneous assumption that what is known as the "half assets rule"

Progressive reduction of the State's share under British rule. anywhere bound the Government to take as its land revenue from a district as a whole no more than 50 per cent. of the actual rental of the land owners.

Not only were there no compulsory orders in the matter, but the construction placed on the word "assets" at the time, and for many years later, permitted the Settlement Officer to look beyond the actual cash rental, and to take into consideration prospective increases of income, to assume a fair rent for land held by tenants enjoying privileges as against the landlord, and to consider the profits of sir or home-farm cultivation (where the land was held entirely by cultivating

proprietors) as well as the rental value of home-farm lands. Hence it arose that the assessments taken, though amounting only to about 50 per cent. of the nominal assets, absorbed as a rule a considerably higher proportion of the realised rental. In the North-Western and other zemindari provinces prospective assets have been excluded from consideration; allowances have been made for improvements made by the landlord, for precariousness of cultivation, and for local circumstances; and the revenue has been fixed at a share of the actual income of the proprietor, his income including a fair rental value for the lands which he farms himself, or assigns on privileged terms to tenants. **The share to be taken as land revenue by Government is thus being brought down in the North-Western Provinces—in the interests of the proprietor—to an average of less than 50 per cent., while in the re-settlement of Oudh, now on the point of completion, the average falls below 47 per cent.** In the Central Provinces, which have been for a shorter period under British rule, and where much higher assessments, amounting in some cases to over 75 per cent. of the actual income, were inherited from the Mahratta Government, there has been a progressive reduction of assessment; but it has not yet reached the very moderate level that is common in the North-Western Provinces. In time, as population increases, and more labour and expenditure are devoted to cultivation, the share taken by Government may be expected still further to diminish and already (as pointed out in the Report from the Central Provinces) three of the districts in the north of the provinces have recently been re-assessed (from a desire to limit the sudden enhancements that result from long-term settlements) at less than 50 per cent. of the rental. In Orissa the gradual reduction of the Government proportion has been even more striking. In 1822 it was authoritatively declared to be 83.3 of the assets; in 1833 it was lowered to 70—75 per cent.; in 1840 to 65 per cent., with a permissive reduction to 60 per cent., while at the re-settlement just concluded, it has been

brought down to 54 per cent. In the Punjab, where proprietary cultivation is common, and where the maximum land revenue that may be taken is the "estimated value of half the net produce"—the principal guide to this being the rents that are paid by neighbouring tenants at will—the calculations given in the official reply reveal yet lower proportions. Assessments of 45, 39, 35, and 25 per cent. are recorded in particular cases, and the general average is shown not to exceed 45 per cent. of the net income.

13. From this summary it results that while the standard of 50 per cent. has nowhere been laid down as a fixed and immutable prescription, there has been and there is, a growing tendency throughout temporarily settled zemindari districts to approximate to it, and in special circumstances a very much lower share is taken. It does not appear to the Government of India to be necessary to issue fresh regulations upon a matter in which their general policy is so clear and where, save in exceptional cases, to be justified by local conditions, uniformity of practice is now so common.

14. The Governor General in Council now passes to the consideration of those parts of the country where, under temporary settlements, the ryotwari or peasant proprietary form of tenure prevails, and where the cultivator pays directly to the State. The principal illustrations of this category are the greater parts of the Presidencies of Madras and Bombay, and the Provinces of Burma and Assam. The recommendations that have been made with regard to these areas will now be examined. It should be noted, however, that there is not complete identity between the two forms of the first recommendations that falls to be noticed; for whereas the memorial sets forward the proposition that "the Government demand should be limited to 50 per cent. of the value of the net produce, after a liberal deduction for cultivation expenses

Suggested reforms in Ryotwari Settlements: Revenue to be a definite share of gross produce.

has been made, and should not ordinarily exceed one-fifth of the gross produce, even in those parts of the country, where, in theory, one-half of the net is assumed to approximate to one-third of the gross produce," Mr. Dutt, when speaking for himself, urges that **"the impracticable rule of realising one-half the net produce or one-third the gross produce be abandoned, and the rule of fixing one-fifth the gross produce as the maximum of rent be adopted."** It appears, therefore, that whereas Mr. Dutt as a signatory of the memorial does not contemplate the complete abandonment of the net produce standard, he yet, when petitioning on his own behalf, describes it as impracticable, and urges its disappearance. Moreover, in the latter capacity, he **advocates a further mathematical criterion, namely, that while the maximum of one-fifth the produce should not be exceeded in the case of any single holding, the average land revenue for a whole district, including wet and dry lands, should be limited to one-tenth, as alleged to be the case in Northern India.**

15. These fractional standards illustrate the remarks which were made a little earlier as to the danger of laying down hard-and-fast lines; and they also indicate the arbitrary and inelastic nature of the system which the Government of India are now invited to introduce. When Mr. Dutt suggests the analogy of Northern India, which is under an entirely different form of tenure, he appears to confuse rent with revenue, for he has elsewhere said that in Bengal and Northern India the average rents paid by the cultivator to the landlord are equivalent to one-fifth, or 20 per cent. (not 10 per cent.) of the gross produce; whereas he here recommends that in Southern India the average proportion should be limited to one-tenth, or 10 per cent. Why there should be this distinction is not made clear.

16. The Government of India believe it to be an entirely erroneous idea that it is either possible

Impracticability of the suggestion that the land revenue should be fixed at a share of the gross produce.

or equitable to fix the demand of the State at a definite share of the gross produce of the land. There is great practical difficulty in ascertaining what the average produce is. It is dependent

upon a number of varying factors, such

as the industry and resources of the cultivator, the nature of the crop, the capacity, security and situation of the holding, and the chance of the seasons. The share of the gross produce which a crop can afford to pay must stand in close relation and in inverse proportion to the amount of expenditure which has been required to grow it, and this will vary very greatly, for instance, in the cases of sugarcane and of wheat. In zemindari districts, accordingly, rental value, and not produce, has for the last 50 years been adopted as the basis of assessments, although the latter have commonly been checked by comparison with produce, with the result, as a rule, of showing that, judged by that standard, they were unreasonably low. In the ryotwari provinces of Madras and Burma, the attempt has been made to fix assessment rates in accordance with produce, but the rules giving effect to this principle fence it round with so many qualifications as practically to involve its abandonment. It is now nearly 40 years since the alternative standard of half the net produce was introduced in Madras, the reason being that the gross produce standard, while it favoured the more fertile, pressed with extreme severity upon the poorer lands. But even the standard thus adopted has not been worked up to in practice. There and elsewhere the net produce has been valued at much less than the current money rates, the out turn per acre deduced from crop experiments has been notoriously underestimated, and liberal deductions have been made for unprofitable cultivation, distance from markets, and vicissitudes of season, so that the rates in actual use for assessment are considerably below the

nominal share. There has been a similar reduction in the theoretical measure of assessment, which is also one-half of the net produce, in Burma ; and the last assessment report received from the Hanthawaddy district shows that the assessment actually imposed fell short of a quarter (not one-half) of the net produce by nearly 20 per cent. **The truth is that assessment of land revenue is subject to so many complicated and varying conditions that any attempt to reduce it to an exact mathematical proportion either of gross or of net produce would not only be impracticable, but would lead to the placing of burdens upon the shoulders of the people, from which, under a less rigid system, if sympathetically administered, they are exempt.** Nor must the influence of the personal equation be ignored. Those who are familiar with the realities of assessment know well that among Settlement Officers there is a growing inclination towards leniency of assessment ; and that this spirit is encouraged by the avowed policy of Government, of the considerateness of which the progressive reduction of the State demand already indicated affords conclusive proof. The more the officers of Government know of the people, and the more intimate their mutual relations become, the less likelihood is there of severity in the enforcement of public dues. In no official relation does a member of the Public Service come into such close contact with the people as in Settlement work ; and it cannot be his desire to aggrieve those among whom he is spending some of the most laborious years of his life, or to initiate a Settlement which, after a short interval, will break down. Every natural instinct and every recent injunction of the Supreme Government urge him to reasonableness and moderation.

17. Nothing, indeed, can be more clear than that, while
Its effects if the net produce rule itself calls for,
adopted. and is habitually subject to, modifica-
 tions in the interest of the cultivator,
 the gross produce standard recommended by the memorialists
 would, if systematically applied, lead to an increase of assess-

ments all round. The Report from the Central Provinces shows that the proportion to produce of the gross rental ranges from one-sixth to one-fourteenth, and that the enforcement of any such standard would double the liabilities of the ryots. The Bengal Report gives statistical reasons for believing that rents are generally much below one-fifth of the gross produce, and indicates that ryots on Government temporarily settled estates are, judged by this standard, better off than under proprietors with a permanent settlement. The Madras reply says that, "if Government took one-fifth of the real gross produce from its ryots, it would fully double its present land revenue, exclusive of cesses, but inclusive of the total charge for water." In the ryotwari tracts of the Punjab the proportion taken by Government nowhere exceeds one-fifth of the gross produce, and is more often one-seventh or one-eighth, or even less. Similar conclusions are borne out by the Report of the recent Famine Commission (paragraphs 261 268), in which it is stated, as the result of special enquiries, that in the Central Provinces the incidence of land revenue is less than 4 per cent. of the average value of the produce, that in Berar it is about 7 per cent., in Ajmer about 10 per cent., in the Hissar district of the Punjab $3\frac{1}{2}$ per cent., in other parts of the Punjab 7 per cent., except in the Delhi district, where it is 10 per cent. : in the Deccan probably above 7 per cent., in the Panch Mahals 5 per cent. ; and in Gujarat alone (where the profits on cultivation are very high) 20 per cent., or the equivalent of the one-fifth pleaded for in the memorial. Since then it has been conclusively established that, under the existing practice, the Government is already taking much less than it is now invited to exact, and since the average rate, so far from showing an inclination to enhancement, is everywhere on the downward grade, the Governor General in Council is unable to accept a proposal which could only have consequences the very opposite of those which are anticipated by its authors.

18. The next recommendation to which the attention of

The term of settlement. Suggested minimum of 30 years.

the Government of India has been drawn is that no term of settlement in temporarily settled districts should be for a shorter period than 30 years.

The history of settlements may briefly be summarised as follows. In Bombay the 30 years' term was introduced by the Court of Directors so far back as 1837. From there it was extended to Madras and the North-Western Provinces, where it has been the standard period for the last half century. The same principle was followed in an extension of the Orissa Settlement in 1867, and in confirming most of the settlements made in the Central Provinces between 1860 and 1870. But it never came into general use in the Punjab, where, in the greater part of the province, the shorter term of 20 years has been the recognized rule. The question was exhaustively examined in 1895, when it was finally decided by the Secretary of State that 30 years should continue to be the ordinary term of settlement in Madras, Bombay, and the North-Western Provinces, that in the Punjab 20 years should be the general rule (30 years being admitted in some cases), and in the Central Provinces 20 years also. A 30 years' term has been adopted for the recent re-settlement of Orissa. In backward tracts, such as Burma and Assam, and in exceptional circumstances such as exist in Sind, shorter terms are permitted. The reasons for this differentiation are

Considerations which determine the term of settlement.

familiar and obvious. Where the land is fully cultivated; rents fair, and agricultural production not liable to violent oscillations, it is sufficient if the demands of the Government are re-adjusted once in 30 years, i.e., once in the lifetime of each generation. Where the opposite conditions prevail, where there are much waste land, low rents, and a fluctuating cultivation, or again where there is a rapid development of resources owing to the construction of roads, railways, or canals, to an increase of

population, or to a rise in prices, the postponement of re-settlement for so long a period is both injurious to the people, who are unequal to the strain of a sharp enhancement, and unjust to the general tax-payer who is temporarily deprived of the additional revenue to which he has a legitimate claim. Whether these considerations, justifying a shorter term of settlement than 30 years, apply with sufficient force to the Punjab and the Central Provinces at the present time ; and, if they do apply at the present time, whether the force of their application will diminish with the passage of time, are weighty questions to which careful attention will be given by the Government of India upon a suitable occasion.

19. It may further be pointed out that many of the objections at one time urged to revisions of settlement have become, or are fast becoming, obsolete. The process of re-settlement itself is more rapid and less disturbing than was formerly the

Improvements in procedure rendering re-settlements less disturbing.

case. Where the re-settlement of a district thirty years ago lasted for six or eight years, the work is now, in a large district, usually completed in about four years, and often in less. The improvement in the village records, and their punctual correction and maintenance up to date, have to a large extent obviated the necessity for detailed surveys, and for those local enquiries **by subordinate officers which were in former times a fruitful source of harassment and extortion to the agricultural community.** The aim of the existing policy is to exclude underlings from all connection either with the work of assessment or with the preliminary investigations leading up to it, and to devolve upon the Settlement Officer and his gazetted assistants all the negotiations with the people. The Government of India and the Local Governments will always be ready to carry this policy to further developments, their object being to simplify the maintenance, correct and up to date, of the village papers, and thereby to

secure an authentic record of the rights and privileges of the people, as well as a trustworthy instrument for the speedy determination of the fair claims of the Government on the land.

20. Again, the principle of exempting from assessments

Exemption of improvements from assessment.

such improvements as have been made by private enterprise, though it finds no place in the traditions of the past, has been accepted by the British Government, and is provided for by definite rules, culminating in the case of the Bombay Presidency, in legal enactments which secure to the cultivator in perpetuity the whole of the profit arising not only from such irrigation works as private wells and tanks, but from the minor improvements which would count for an increase in assessment under a system of reclassification of the soil. The Madras ryots have a recognized right to enjoy for ever the fruit of their improvements, and the exemption of wells, irrigation channels, and tanks which are private property is provided for by executive orders. Minor improvements are also protected, as in Bombay, by the permanent recognition of a land classification once fairly effected. In zemindari provinces, where the revenue is temporarily assessed on estates as a whole, and not on each particular plot of land composing them, the State has not similarly surrendered its right to all share in improvements in which the capacity of the soil plays a part with the industry or outlay of the cultivator. But the principle followed has been that additional assessments should not be imposed on these grounds until the private labour or capital expended upon them has had time to reap a remunerative return. In the Punjab and Bengal the term of exemption has been fixed, without reference to the term of settlement, at 20 years for masonry wells, 5 years for canal distributaries, and 10 years for other irrigation works. In the North-Western Provinces and the Central Provinces

irrigation works not constructed by Government are freed for the term of settlement next following their construction, the average period of exemption being 45 years in the former and 30 years in the latter provinces. The rules of all provinces provide for the grant of longer terms of exemption in special cases. This summary of existing procedure reveals a variety in practice which it is not possible to reduce to complete uniformity. It is the intention, however, of the Government of India, in consultation with the Local Governments, to take the whole matter into consideration, with a view to the framing of rules that may stimulate the expenditure of private capital upon the improvement of the land, and secure to those who profit by such opportunities the legitimate reward of their enterprise.

21. The question of the effect upon the domestic life of the community of long as against short settlements has been the subject of much discussion. It may be regarded as certain that long-term settlements leave more money to the people, however large be the revenue enhance-

Effect of long as against short settlements in increasing resources of the people.

ment at the close. On the other hand, short-term settlements, which are the familiar practice of Native Rulers, excite less discontent, when not associated with inquisitorial proceedings. An increase of liabilities which comes once in a generation is said by some to be more acutely resented than one which has been rendered familiar by more frequent repetition. Upon this point it is difficult and perhaps unnecessary to pronounce: attention should, however, be called to a concession made by the Government with a view to reducing its own share of the produce, and leaving more to the landholder. Formerly the basis of assessment was the anticipated average yield of the land during the coming period of settlement. Now it is the actual yield at the time of assessment, so that the landowner enjoys to the full all the new advantages that may accrue either from his own outlay

or from outside circumstances, in the interval before the next revision is made. **Assessment upon actual, as distinct from prospective assets has thus become a cardinal principle of the land revenue policy of Government.**

22. In the foregoing paragraphs a partial answer has been given to the next prayer of the memorialists that in ryotwari tracts "there should be no increase in assessments except in cases where the land has increased in value (1) in

Suggested limitation of Government enhancements to rise in value due to (1) State improvements, (2) rise in prices.

consequence of improvements in irrigation works carried out at the expense of Government ; (2) on account of a rise in the value of produce, based on the average prices of the thirty years next preceding such revision." The first of the above provisos is not included in Mr. Dutt's independent recommendation, which is to the effect that no enhancement be anywhere permitted at a new settlement except on the ground of an increase of prices. **The entire contention will now be examined. The principle that the State in India has a right to share in the produce of the land carries with it the right to share in any increment of the produce or its value.** In the case of increments resulting from the expenditure of private labour or capital, this right, as has already been pointed out, has been altogether waived in some provinces, and materially limited in others. But it can scarcely be contended that such a surrender should equally apply to improvements produced by the growth of population, by the gradual development of the country, by the introduction of new staples or by an increase in the productivity of the soil and in the value of its produce, more particularly if the latter are themselves the result of an expenditure upon irrigation or communications that has been incurred by the State. The concession to the landlord or the tenant of a complete monopoly of the profits of all improvements of the soil in perpetuity, whether created by himself or not, would be a doctrine not merely economically

unsound, but without any foundation in native custom or any precedent in history. What happens in practice is this : in zemindari areas the claims of Government to a share in the increasing value of the land are adjusted by a periodical settlement with the landlords for its portion of the rental, subject to a not infrequent sacrifice, in the interest of the tenants, of the fractions which might fairly be claimed. The possibility of making prices the basis of assessment in these tracts was carefully considered, and was finally negatived by the Secretary of State in 1885. Some interesting information may be derived from the Bengal Report as to the inequality of assessment which has resulted in that province from the non-interference of Government during the past century ; and from this may be deduced how uneven a settlement would become that was only liable to revision by an all-round enhancement or deduction. Whatever be the case as regards zemindari districts, it is now, however, urged that in ryotwari areas no ground of enhancement but a rise in price should in future be allowed. Attention has already been called to the limitation that has been placed by Government upon the discretion of its officers in respect of changes in land classification as a possible basis of enhancement. In Bombay no change in a classification once definitely accepted is permitted by the law. In Madras, though the Government of India, acting under the instructions of the Secretary of State in 1885, have declined to give a pledge against future revisions of classification, they have intimated their cordial acceptance of the principle that the existing classification, if found to be in the main equitable, shall, on re-settlement, not be disturbed. In these circumstances, to deny the right of the State to a share in any increase of values except those which could be inferred from the general tables of price statistics—in itself a most fallacious and partial test—would be to surrender to a number of individuals an increment which they had not themselves earned, but which had resulted, partly from the outlay of Government money on great public

works, such as canals and railways, partly from the general enhancement of values produced by expanding resources and a higher standard of civilisation.

23. The concluding proposal, which it is the duty of the Governor General in Council to examine, and which, in slightly different shapes, finds a place in both memorials, is that no cesses should be imposed on the rental of land, except for purposes directly benefiting the land, and that a limit should be fixed beyond which it may not be permissible to surcharge the land tax with local taxation. These cesses, which are levied for the construction and repair of roads, the upkeep of schools and dispensaries, and other similar duties appertaining to Local Government Boards, are generally assessed on the assets or rental value, since the land revenue would, in many provinces, be an unfair basis of distribution. The rate in force in Bengal is $6\frac{1}{4}$ per cent. on the rental, and this rate is taken as a fair standard by Mr. Dutt when speaking for himself. When associated with the other memorialists, he admits that the maximum rate may be as high as 10 per cent., a proportion which, as a matter of fact, is nowhere exceeded. But before going into this question, the Governor General in Council desires to record an emphatic dissent from the opinion that primary education is not a proper object of local taxation, and that such taxation should be limited to objects directly connected with the land. The aim of local taxation is the benefit of the community, and the spread of elementary education amongst the cultivating classes is the surest preventative of the carelessness which allows so large a proportion of the increased value that settled government and improved communications have given to the produce of agricultural industry, to slip through the fingers of the people.

24. In the ryotwari provinces of Bombay and Madras

Present incidence of Local Rates. and in Coorg the incidence of the Local Rates (for roads and schools) is precisely that in force in Bengal. This

comparison involves the assumption that ryotwari revenue is the equivalent of rent ; but, as a matter of fact, the extent to which sub-letting prevails in ryotwari provinces indicates that the revenue is substantially below the rental value, and the Local Rates are consequently below the Bengal level. In Lower Burma the Local Rates amount to 10 per cent., and in Assam to 8.3 per cent. on the ryotwari revenue. Though higher than elsewhere, they are within the maximum suggested in the memorial. In the Punjab they are equivalent to 5.2 per cent. on the rental value. In no other provinces do they exceed 4 per cent. In the North-Western Provinces they are charged at 6 per cent ; but two-fifths of the proceeds are devoted to the maintenance of the village watch, which in Bengal and other parts is a charge upon special contributions assessed and collected apart from the Local Rates.

25. It may be objected, however, that the rates which

Responsibility of village communities for maintaining rural officers. are levied for Local Self-Government purposes are not the only extra charges imposed upon the population, and that count should also be taken of the

sums payable by them for the remuneration of the village officers—the watchman, the headman, and the accountant. The support of this village staff has been a charge on the community from time immemorial. In the Central Provinces and Bombay watchmen are still remunerated according to ancient custom, by grants of land and by fees collected by them directly from the people. Elsewhere they are supported by the proceeds of a cess to which in some provinces non-agriculturists not unreasonably subscribe. The headman is a functionary of more importance in ryotwari than in zemindari villages, and, except in Madras, Sind and Coorg, his

remuneration in ryotwari provinces has been accepted in whole or in part as a charge upon the land revenue which he collects. In the zemindari provinces, the proprietor of a village is also its headman, but where there are several sharers in the proprietorship of a village, one or more of their number represent the remainder, and have a right to a commission on the revenue payable through them, the rate being generally 5 per cent. This represents a communal arrangement of very long standing. The village accountant's functions have been of late years considerably modified by his employment in the maintenance of a connected system of agricultural statistics for his village. This addition to his duties has been acknowledged in some provinces by grants towards his remuneration from the public revenues, but elsewhere than Bombay, Berar, Burma, and Assam, a cess provides, at all events, a part of his salary. The Governor General in Council does not consider that these customary contributions towards the maintenance of the staff of village officers can be classed as local taxation without some important qualifications. The commission paid in zemindari areas by proprietors to their representatives is in no sense a tax, and it is necessary, of course, to exclude from the watchman cess the contribution made in some provinces by non-agriculturalists before adding it to the charges on the agricultural population. Assuming, however, that, subject to these deductions, the maintenance of village officers should be accounted as taxation, it is a noteworthy fact that in no provinces but Sind, Madras, and Coorg does local taxation

General conclusions as to burden of local taxation.

exceed the maximum limit suggested in the memorial, the incidence in these provinces being respectively $12\frac{1}{4}$, $10\frac{3}{4}$, and $13\frac{1}{2}$ per cent. on the ryotwari revenue. There can be little doubt that it would be substantially lower if calculated on the true rental value. The general conclusion of the Government of India is that there is no reason for thinking that local taxation, if properly

distributed, is on the whole either onerous or excessive, while, as a general rule, it already falls short of the limit which the memorialists would propose to fix. But there are grounds for suspecting that the distribution is often unfair; and that the landlords shift on to the tenants that share of the burden which is imposed by the law upon themselves. In the present backward condition of so many of the people, it is not possible effectively to redress this injustice: and the question presents itself whether it is not better, as opportunities occur, to mitigate imposts which are made to press upon the cultivating classes more severely than the law intended. The Government of India would be glad to see their way to offer such relief.

26. But the burdens of which complaint is made are by

Illegal cesses ex- no means confined to the legal cesses,
acted by landlords. which, after all, are few in number and strictly limited in amount. There are

also, in some zemindari tracts, a number of practically unauthorised village cesses, of which no mention has been made by the critics of the existing system, but which are well known to all those who are familiar with the economy of rural life in India. In many cases these unrecognised and often undesirable imposts exceed the total of the cesses levied under the British administration. Their imposition was prohibited by the Regulation of 1793, and ever since that date has been steadily discountenanced by the Government of India as vexatious to the ryot and detrimental to the successful cultivation of the soil. Their complete suppression by the action of the Government is not practicable in the present state of education among the agricultural classes. But the subject is one to which the friends of the ryot might appropriately devote their concern, and in which their exertions might be of much use in supplementing the opposition of Government to a wholly illegitimate form of exaction.

27. The Governor General in Council has now reviewed the particular suggestions of Mr. Dutt

Detailed examination of alleged connection of revenue assessments with the famine resisting resources of the people.

and the memorialists. There remains to be noticed the underlying idea by which they have all alike been animated, and which, in some parts of the former's writings, has found definite expression. It is the theory that the amount of the land revenue taken by the Government of India in one form or another, from the people, is mainly responsible for famine, with its corollary that, were the assessments diminished, famine would be less frequent, or that at least, when they do occur, they would cause infinitely less suffering. The Governor General in Council does not believe that countenance to this theory can be derived either from the recorded facts of history, or from the circumstances of the present day. The evidence that has been adduced in this Resolution testifies to a progressive reduction of assessments, extending throughout the last century, and becoming more instead of less active during its second half. If then the severity of famine be proportionate to the weight of assessments, the famines in the earlier part of the 19th century ought to have been incomparably more serious than towards its close; whereas the contention is familiar that the reverse has been the case. Again, the contention that in recent famines the parts of India that suffered most severely were the parts that were most highly assessed, finds (with the exception of Gujarat, which has not been seriously famine-stricken for a century and was soft and unprepared) no support in fact, and was expressly disowned by the recent Famine Commission. It is conclusively disproved in the case of the Central Provinces by the evidence of the Chief Commissioner that, in the famine of 1899-1900, the districts which felt the famine pressure most acutely were those which had been exempted from paying the revised assessments, introduced at the previous revision; while the

districts that suffered most from the famine of 1896-1897 were those in which there had been no enhancement for 40 years.

28. The fallacy in question is the result of an imperfect appreciation of the smallness of the land revenue compared with the enormous losses resulting from a widespread failure of crops. It has been estimated that in the Central Provinces the agricultural classes have lost 40 crores of rupees, or more than 26 millions sterling, during the past seven years—an amount equivalent to the total land revenue of 50 years; while seven years' land revenue would be required to recoup the State for its famine expenditure in these provinces since the year 1896. Similar calculations could be made with regard to the other famine-smitten provinces. It is clear that no reduction of the land revenue demand short of its total abolition and not even its abolition itself, could enable any community to hold up its head against a calamity so vast and so appalling.

29. It is not, of course, disputed that if the Government were largely to abate its demand, and if the amount of such abatement were fairly distributed amongst the cultivating classes and were saved up by them, instead of being thoughtlessly spent, or absorbed by an increase of population, or appropriated by a particular section, a reserve would be created that might enable those classes better to withstand the losses caused by failure of the rains. But, unfortunately, neither in the past nor in the present circumstances of the country can any warrant be found for the belief that the revenue so relinquished by Government would constitute a famine relief fund in the hands of the people. Experience has shown that excessive leniency of the kind in question re-acts prejudicially upon the industry of the agricultural classes, while it encourages the transfer of the soil

to money-lenders and middlemen, who swallow the profits intended for the cultivators, and reduce the latter to a condition resembling serfdom. In illustration a reference may be made to Behar, which is permanently settled at a very light revenue, estimated as equivalent to a concession of at least 80 lakhs of rupees a year to the inhabitants. These advantages, however, have been monopolised by the land-owning section of the community, while the Behar tenants remain among the most heavily rented in India; and as the experience of two famines in the last 30 years has shown, have displayed the least capacity of resistance to the shock.

30. An additional source of error lies in the conception,

The classes which suffer from famine.

which is erroneous, that it is from the rent-paying or revenue paying classes of the agricultural community that the sufferers in famine and the recipients of famine relief are principally drawn. An inspection of any relief works on a large scale, while it shows that the poorer sections of the tenant class are not unrepresented, will also demonstrate that the great majority are not ryots, but labourers on the land, whom the land revenue assessment practically in no way affects.

31. It is noteworthy that the theory which has here been

Theory of connection between land revenue and famines rejected by Famine Commission, 1901.

examined meets with no encouragement at the hands of the latest expert body that has enquired into the facts of the case, viz., the Famine Commission of 1901. After stating what was, in each of the provinces visited by them, the pressure of the land revenue on the soil—in figures which have already been cited—they concluded by saying that except in Bombay, where they regarded it as full, the incidence of land revenue is low in moderate years, and that it should in no way, *per se*, be the cause of indebtedness. It is unnecessary, on the present occasion, to discuss what are the secondary causes of famine—for as to the primary, there

can be no dispute—and of the poverty and indebtedness which famine brings in its train. But it is manifest that anyone who shuts his eyes to the industrial and economic forces that are at work in India at the present time, and that are patent upon the surface of agrarian life, who does not take into account the ever-increasing subdivision of holdings (arising from the land-hunger of the peasant population and the inveterate reluctance of the ryot to move even to the smallest distance from his natal place), the decline of industrial occupations other than agriculture, the rack-renting to which tenants are subjected by the more inconsiderate class of landlords and especially by middlemen of various degrees, the usurious rates of interest demanded by the money-lending class, the speculative expenditure upon litigation, the proneness to extravagance on festival occasions, and the numerous payments, in the form of petty bribes, among the ryots themselves, but who concentrates his entire gaze upon one aspect alone of their poverty, will carry away a most distorted impression both of the malady which he has set himself to diagnose, and of the remedies which it is in the power or is the duty of Government to apply.

32. Before concluding his examination of this problem, the Governor General in Council desires

Three possible causes of hardship requiring attention.

to notice three aspects of the land revenue question involving three possible causes of hardship to the poorer landholder, which seems to him to be of much greater importance than the criticisms which he has so far been engaged in examining. **The first of these is the pitch of enhancement ; the second is the levy of the same assessment in bad years as in good, on the assumption that savings in the one will meet the losses of the other ; the third is the effect of local deterioration upon land revenue payments.**

33. That revenue enhancements must often be large is, of course, the direct consequence of long-term settlements, and it is, no doubt, because their disturbing effect furnishes an argument for shorter settlements, that a reference to it has not been found in the fore-front of attack. There can be no question of the hardship which a family must experience in finding its income suddenly reduced by one third or even more, as may happen, for instance, when at the end of a term of settlement it is enjoying 75 per cent. of the assets, and re-settlement is made at 50 per cent. The question in the aspect now under consideration is not really affected (as is sometimes assumed) by the grounds on which the enhancement is made : a heavy addition to the assessment is as disturbing if justified by a large increase of cultivation as if resulting from a rise in valuation rates. It may be argued that a family in such a case has profited largely by the enjoyment of income which it would have lost under a shorter term settlement ; that it should have saved from its surplus to meet the eventual curtailment of its means ; and that the State will find long term settlements exceedingly disadvantageous if it is not only to lose all increment during their currency, but is also to forego part of its dues at their close. But the question must be considered from a practical point of view, and with reference to the conditions of human nature. The State cannot without hesitation call upon people suddenly to effect a great reduction in their domestic expenditure, however well justified in theory its demand may be. A man will look more to the actual increase of his obligations than he will to the arithmetical standards by which it is justified or determined. If for 30 years he has been paying a land revenue of R1,000 and is called upon to pay R2,000 upon re-settlement, it is small consolation to him to be told that, while the former sum represented 50 per cent. of his former assets, the latter only amounts to 47 per cent. of his assets

as they now stand. A reduction in percentages is far from compensating him for an enhancement of burdens.

34. To meet such cases, the Government of India desire *The remedy ap-* to lay much stress upon the principle *plied.* of gradual and progressive enforcement of sudden increases of other than moderate dimensions. The mitigation of a large enhancement by spreading its imposition over a term of years has been a recognized feature in the settlement procedure of Upper India for a long time past, but has not till recently been brought systematically into practice. In 1895 the Government of India, with the concurrence of the Secretary of State, drew general attention to the advisability of making larger use of progressive enhancements. In the North-Western Provinces, very complete effect has already been given to this principle. Similar rules have recently been used in the re-settlement of the Seoni district in the Central Provinces, and the expediency will now be considered of prescribing it for general guidance in those provinces. The rules on this subject contained in the Bengal Settlement Code are of particular application to ryots and tenure holders; but they admit the use of progressive assessments in the Orissa settlements, though they lay down no definite scheme of progression, and, as a matter of fact, progressive assessments were most liberally granted in those settlements at a loss to the State of nearly 8 lakhs of rupees. **In the Punjab, the use of progressive assessments has been discouraged on the ground that, though an appropriate means of easing an enhancement to a large landowner, they are not suitable to the circumstances of the petty proprietors who hold a very large proportion of the land in that province. Large increases in the demand have been commonly avoided by under-assessment.** But it seems open to question whether an expedient which has proved serviceable in other parts of India might not be usefully adopted in the Punjab, and the point will be considered, though the effect of progressive assessments in this province would be to raise, not to lower,

the Government revenue. Turning now to ryotwari settlements, a rule of the Madras Settlement Code limits to 25 per cent. the enhancement which may be imposed at once, the balance being imposed by annual instalments, each not exceeding $12\frac{1}{2}$ per cent. on the original assessment. This gives a ryot six years in which to accommodate himself to the doubling of his assessment. In the Bombay Presidency also the levy of substantial enhancements is distributed over a term of years, and the maximum enhancement may not exceed double the former amount. Deviations from these rules have, however, apparently been permitted. The procedure of ryotwari settlements renders it difficult for an assessing officer to pay close regard to the circumstances of individuals in framing his proposals, and there is, therefore, the greater need of general rules to obviate hardships in particular cases, even if it be conceded that men who cultivate their own land can support a heavier percentage enhancement than those who subsist upon rental receipts. The question is one that calls for, and will receive, further consideration.

35. The question of varying the revenue demand to meet the character of the season is similar to the preceding, in that it involves departure from the theory of settlement at the cost of some revenue to the State. In theory the Government revenue represents the sum that may fairly be demanded

on an average of seasons, and it is assessed in the belief that cultivators will save from the surplus of good years to meet the deficit in bad. It is

(2) *Exaction of a fixed demand where produce fluctuates.*

manifest, however, that, in tracts where the chances of a bad harvest are high, it must be exceedingly difficult to make allowances for crop failure in framing the assessment rates. And it is also clear that the agricultural classes have not, as a rule, yet learnt to regard a good harvest, not as an occasion for larger expenditure, but as a means of insurance against failure of crops. In truth, to a poor family, a short harvest

must be a severe calamity. The assessment may absorb but a small share of the gross produce of its land. But its circumstances depend on the net produce, on which the assessment is in higher proportion, and it is obvious that on inferior land a substantial deficiency in the out-turn may leave no net produce whatever, so that (in the absence of savings) the assessment can only be paid by borrowing or by stinting the necessities of life. When such a deficiency is frequent, the rigid demand of the land revenue must add very materially to the hardships endured by a poor and uneducated people.

36. In tracts where great variations from the average of produce are not very frequent, such a demand may be suitable enough, its simplicity and educative effect compensating for the hardship that may be felt in individual cases. But where

*Necessity for
greater elasticity.* the produce of the land is liable to great and frequent fluctuations owing to failure of irrigation or vicissitudes

of season, there is reason to apprehend that a fixed assessment may ruin people before it teaches them. The revenue system of several provinces—notably those of Madras and the Punjab—have recognized the necessity of special arrangements for the remission of revenue for failure of crops on lands capable of being supplied by State irrigation works. In Madras no revenue is charged upon irrigable land the produce of which has not matured owing to the failure of the water-supply ; and in the Punjab this principle has received a further development, a deficiency of produce, not amounting to total failure, entitling the ryot to a proportionate abatement of the assessment rate. This system entails an elaborate procedure of crop inspection, and throws much responsibility upon native subordinates. But it has worked well, and is being extended. Unirrigated lands in the ryotwari provinces of Burma and Assam are ordinarily exempt from payment of assessment if left unsown ; but these provinces afford almost the only exceptions to the rule that lands which are dependent upon the rainfall pay a fixed assessment irrespective of their

produce. During the past twenty-five years the advantages, for lands of this description, of a more elastic system of collection have been urged at various times on the Government of India by very high authority, and have been carefully debated with Local Governments. The weight of opinion has been against change ; but this seems to be due partly to the idea that remissions in some years would be balanced by an increase of assessment in others, and partly to the difficulty contemplated in appraising the loss sustained by each of thousands of small holdings. The Government of India freely admit that a fluctuating assessment, in the sense of an assessment without a definite maximum limit in cash, and annually varying with the out-turn of the crops, is exceedingly difficult to work with fairness, throws an undesirable amount of power into the hands of subordinate officials, and lacks the influence for thrift which has been the desire of Government to secure in its land revenue policy. It would be a retrograde step, and would imply a reversion to the methods of native rule. But these objections would not apply so forcibly to a system under which the produce of particular harvests would be taken merely to justify the reduction of a standard demand, when such produce falls below a point at which relief is, for general reasons pronounced, to be necessary. Experience, gained on a large scale during the past years of distress, indicates that when crop failure affects an entire village, or other separately assessed area, the difficulty of dealing with holdings individually may possibly be met by working from aggregate to detail, by accepting the village, or other such area, as the unit for calculating the amount of reduction to be given, and leaving it to subordinate officials of approved character merely to distribute this amount according to the degree of the loss sustained by individuals. Where a landlord is interposed between the ryots and the Government, his assistance will often be of value in making this distribution, as it is in the interest of his rental collections that it should be fair. Such

a system will no doubt offer difficulties of its own, and careful supervision would be indispensable. But the Government of India are not satisfied that, in certain well-known tracts of insecure land, where crops are liable to violent fluctuations in produce, some such plan is not required in the interests of the people, and the question of its introduction will receive fresh consideration. It would be essential that the working of the system should be under the supervision of European officers of experience, at all events during the first years following its introduction.

37. In a country of the size and diversity of India exceptions must occur to the general rule

(3) *Expediency
of meeting local
deterioration with
prompt relief.*

of agricultural progress, and localities are to be found where the conditions are those of actual deterioration. The Governor General in Council has in

mind not only the losses of population and of produce which are the unavoidable consequences of severe famine, but the circumstances of tracts and villages which lose ground owing to such special causes as the effect of decimating epidemics of malarial fever or other conditions, whether connected or not with vicissitudes of season. For some years past the Government of India have insisted upon the importance of the early detection of cases of local deterioration, and have committed to Provincial Departments of Land Records and Agriculture the conduct of systematic enquiries to this end. But the information thus collected has not always been fully utilized, and there have been cases in which a reduction of revenue was not granted till the troubles of the people had been aggravated by their efforts to provide the full fixed demand. It is no doubt true that any alteration of the assessment is in conflict with the terms of the original contract, by which the landholder has undertaken a liability for loss in return for an expectation of profit. **But in this matter the interests of the Government are identical with the interests of the people, and it is unwise to exact from impoverished**

persons a revenue which they really cannot pay, merely because they are under an engagement to pay it. The Governor General in Council is convinced of the desirability of granting prompt relief in these cases, whether they involve tracts or single villages, even though such a course may involve a departure from the strict principles of settlement. The amount of revenue which the concession will cost the State will be insignificant compared with the advantages obtained in assisting and encouraging an afflicted population.

38. In the review of their land revenue policy which has now been brought to a close, the Government of India claim to have established the following propositions, which for convenience sake, it may be desirable to summarise before concluding this Resolution :—

Summary of propositions established

- (1) That a Permanent Settlement, whether in Bengal or elsewhere, is no protection against the incidence and consequences of famine.
- (2) That in areas where the State receives its land revenue from landlords, progressive moderation is the keynote of the policy of the Government, and that the standard of 50 per cent. of the assets is one which is almost uniformly observed in practice, and is more often departed from on the side of deficiency than of excess.
- (3) That in the same areas the State has not objected, and does not hesitate, to interfere by legislation to protect the interests of the tenants against oppression at the hands of the landlords.
- (4) That in areas where the State takes the land revenue from the cultivators, the proposal to fix the assessment at one-fifth of the gross produce would result in the imposition of a greatly increased burden upon the people.

- (5) That the policy of long-term settlements is gradually being extended, the exceptions being justified by conditions of local development.
- (6) That a simplification and cheapening of the proceedings connected with new settlements, and an avoidance of the harassing invasion of an army of subordinate officials, are a part of the deliberate policy of Government.
- (7) That the principle of exempting or allowing for improvements is one of general acceptance, but may be capable of further extension.
- (8) That assessments have ceased to be made upon prospective assets.
- (9) That local taxation as a whole though susceptible of some redistribution is neither immoderate nor burdensome.
- (10) That over-assessment is not, as alleged, a general or widespread source of poverty and indebtedness in India, and that it cannot fairly be regarded as a contributory cause of famine.

The Government of India have further laid down liberal principles for future guidance and will be prepared, where the necessity is established, to make further advance in respect of—

- (11) the progressive and graduated imposition of large enhancements ;
- (12) greater elasticity in the revenue collection, facilitating its adjustment to the variations of the seasons, and the circumstances of the people ;
- (13) a more general resort to reduction of assessments in cases of local deterioration, where such reduction cannot be claimed under the terms of settlement.

39. In thus defining their policy, the Government of India would not desire to claim for the land revenue system of British India an exactitude or a freedom from blemish to which it cannot pretend. Historically it owes its immediate origin to practices inherited from the most decadent period of native rule, and its form to changes made slowly, and not without mistakes, by men who were aliens to the country, and could only with difficulty, and by slow degrees, assimilate the requirements or enter into the feelings of the people. Where habit and precedent count for more than wisdom, there has been need for caution in reform; and logical completeness or simplicity could not be expected of a system born amid such surroundings, applied to such manifold conditions and to so heterogeneous a population, and subject in, the various stages of its development, to considerations of practical expediency rather than of abstract symmetry or scientific perfection. Indeed the one claim which the Government of India would decline to make for the land revenue system of this country is that it can properly be regarded as a science at all. In no country can land valuation be so described; and in India, spite of records, estimates, and tables is no exception to the rule. A part of the weakness of the criticisms which have been directed against it, arises from the erroneous assumption that it can be regulated by fixed laws, or shaped by arithmetical standards. Assessments cannot be dictated by the theorist in his study; they elude dogmatic treatment, and can only be safely worked out by the Settlement Officer in the village and on the fields. While they may admit of statistical analysis, they are liable to be hampered by premature statistical definition. The true function of Government is to lay down broad and generous principles for the guidance of its officers, with becoming regard to the traditions of the province and the circumstances of the locality, and to prescribe moderation in enhancement, and sympathy in collection.

Above all it is its duty to exercise discrimination in the choice of the agents whom it employs for this most critical and responsible of tasks. The Governor General in Council acknowledges with gratitude the services that have been rendered to Government in this respect by a long line of devoted and capable officers, and he believes that the existing system, if pursued upon the lines that have been indicated, is both well suited to the present conditions of the country, and compatible with its future development, and that the revenue which it provides, and which is more lenient in its incidence than at any previous stage of Indian history, is capable of being levied from the people with surprisingly little hardship and without discontent.

STATEMENTS.

No. 1.—Showing rates in different provinces for the purposes of obtaining average rates for Statements Nos. 2 and 3.

No. 2.—Showing in totals of a few of the principal articles of produce in India and Burma. Average worked out for 15 years, from 1895-6 to 1909-10.

No. 3.—Showing export trade for all products of land carried by land and river, comprising that from province to province and chief seaports. Quantities based on 5 years' average 1904-5 to 1908-9.

No. 4.—Showing the inter-provincial export trade. Rates computed from the returns of respective provinces.

No. 5A.—Showing total export of the trans-frontier export trade of Burma.

No. 5B.—Showing value of principal articles of Indian produce in export trade of Rangoon, averaged for 5 years ending 1907-8.

No. 5C.—Showing value of principal articles of produce exported coastwise. Averaged for 5 years ending 1907-8.

Summary of total value of export trade and probable Government dues.

STATEMENT No. 1.

Shewing Rates in different Provinces for the purpose of obtaining average rates for Statements Nos. 2 and 3.

This Statement is compiled from the information contained in the Reports of the trade carried by Rail and River in each Province (excluding Burma and Madras) for 1908-9 and 1909-10.

N.B.—Returns for Madras not available. Figures for Burma separately treated.

ARTICLE OF PRODUCE.	Rate per	Province of Bengal.	Bombay Presidency excluding Sind, Bombay Port.	Punjab.	Central Provinces and Berar.	Province of Sind.	Eastern Bengal and Assam.	Province of Agra and Oudh.	Average Rate.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ANIMALS.—Horned Cattle	...	33.76	40.	23.8	50.	40.	40.	30.	36.78
Sheep and Goats	...	4.76	3.	3.7	3.	—	5.5	2.5	3.74
Horses, Ponies and Mules	...	182.5	105.66	67.33	200.	150.	110.	100.	130.78
Other kinds	...	4.25	40.	27.	—	—	—	5.	19.06
APPAREL.—Drapery, Haberdashery, &c.	...	omitted	omitted	omitted	omitted	omitted	omitted	omitted	—
COAL AND COKE—35	.7	.61	.21	.73	.56	.75	.56
COTTON.—Raw	...	19.4	21.	16.55	23.81	18.69	18.9	18.15	19.5
Manufactured, Piece goods, &c.	...	omitted	omitted	omitted	omitted	omitted	omitted	omitted	—
CHEMICALS.—Excepting Saltpetre	...	4.73	6.8	5.5	8.	5.1	3.8	5.	5.56
DRUGS.—Intoxicating other than Opium	...	15.	256.25	178.69	200.35	251.05	57.67	4.8	137.69
Non-intoxicating	...	300.	48.7	82.5	85.	475.36	300.	80.	195.93
Others	...	11.	18.	37.4	8.	18.	11.	10.	16.2

ARTICLE OF PRODUCE.

ARTICLE OF PRODUCE.	Rate per	Province of Bengal.	Bombay Presidency excluding Sind, Bom- bay Port.	Punjab.	Central Provinces and Berar.	Province of Sind.	Eastern Bengal and Assam.	Province of Agra and Oudh.	Average Rate.
LEATHER.—Unwrought ...	...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Wrought, excepting boots and shoes	...	82.32	220.58	38.39	40.	251.63	—	40.	112.15
LIQUORS.—Ale, beer, wines and spirits, &c.	...	128.38	257.31	136.7	200.	229.45	133.66	140.	175.07
METALS.—All ...	omitted	—	—	—	—	—	—	—	—
MINERAL SUBSTANCES.—	omitted	—	—	—	—	—	—	—	—
Oil.s.—Kerosine ...	omitted	—	—	—	—	—	—	—	—
Castor ...	Mauud	11.5	13.58	12.52	14.14	18.57	11.76	13.51	13.65
Cocoanut ...	"	17.46	17.43	19.92	18.84	18.17	17.47	21.6	18.73
Mustard and Rape	"	17.31	19.61	16.83	20.7	19.	17.25	17.02	18.25
Others ...	"	11.5	17.	19.5	12.	17.	11.5	15.86	14.9
OIL SEEDS.—Castor ...	"	2.96	4.44	4.72	5.12	4.5	4.13	3.82	4.24
Ground nuts	"	4.86	6.66	7.82	4.5	9.15	—	7.06	6.68
Linseed ...	"	5.69	5.94	5.5	6.09	5.92	—	5.4	5.76
Poppy ...	"	8.19	7.89	7.12	6.	7.	8.5	7.	7.39
Rape and Mustard	"	6.21	6.7	6.49	6.62	6.82	5.92	6.75	6.5
Sesamum, til or jujili	"	5.77	6.86	5.95	6.12	6.66	8.08	6.14	6.51
Others ...	"	2.87	3.	4.74	1.25	3.	2.93	4.83	3.23
OPTUM—	omitted	...	—	—	—	—	—	—	—
PAPER AND PASTEBOARD.—	omitted	—	—	—	—	—	—	—	—
PROVISIONS.—Dried Fruit and Nuts	Mauud	18.24	19.01	18.78	9.89	19.	18.49	22.	17.91
Ghi ...	"	36.83	44.27	37.86	38.49	44.	37.06	36.1	39.23
Others ...	"	9.25	8.	28.45	12.]	8.	9.25	12.	12.42

STATEMENT No. 2.

Shewing totals of a few of the principal articles of Produce in India including Burma, compiled from the Government of India return called "**Area and Yield.**"

Average worked out for 15 years from 1895-6 to 1909-10.

Article of Produce.	Total weight worked on average of 15 years.			Rate Rs.	Per	Total Value. Rs.
RICE	432,744,377	cwts.	588,532,352 Mds	5.71	Md	3,360,519,730
WHEAT	7,259,903	tons.	197,469,361 "	4.74	"	936,004,771
COTTON	4,130,255	bales	20,651,275 "	19.5	"	402,699,862
LINSEED.—Pure & mixed	367,069	tons	9,984,276 "	5.76	"	57,509,430
RAPE and MUSTARD —Pure & mixed	969,455	tons	26,369,176 "	6.5	"	171,399,644
SESAMUM.—Pure & mixed, Tilor Jin- jili	356,307	tons	9,691,550 "	6.51	"	63,091,990
GROUNDNUTS ...	155,645	tons	4,233,544 "	6.68	"	28,280,074
JUTE	6,981,166	bales	34,905,830 "	5.7	"	198,963,231
INDIGO	101,598	cwts	138,173 "	120.69	"	16,676,099
SUGARCANE unre- fined, 12 years' average ...	2,013,261	tons	54,760,699 "	7.49	"	410,157,635
						Rs. 5,645,302,466
						At 1s. 4d. ... £376,353,498
						∴ Government dues at $\frac{1}{4}$ th £62,725,583

NOTE.—The yield of these articles is increasing from year to year; for instance, the yield of cotton for 1910-11 was 5,228,000 bales (*Times* supplement of 6th March, 1911). The value of Rice alone—3,360 million rupees—224 million pounds. Hence Government share at $\frac{1}{4}$ th from Rice alone would amount to 37 million pounds.

STATEMENT No. 3.

Shewing Export Trade of India (excluding Burma, for which see Statement 5, A, B and C) for all products of land carried by Rail and River, comprising that from Province to Province and chief seaports (excluding the trade from one Block to another Block of the same Province, for which see Statement No. 4. Prepared from Government of India Return for the official year 1908-9. Quantities based on 5 years' average, 1904-5 to 1908-9, for Rates see Statement No. 1.

ARTICLE OF PRODUCE.	Quantities on 5 years average.		Average Equal to in Maunds.	Rate per Maund.	Value in Rs.
HORNED CATTLE	97,415	No.	each	36.78	3,582,924
SHEEP AND GOATS	523,824	No.	each	3.74	1,959,102
HORSES, PONIES & MULES	22,602	No.	each	130.78	2,955,890
OTHER ANIMALS	966,613	No.	each	19.06	18,423,644
APPAREL.—Including drapery, haberdashery, &c.	omitted	as	Foreign		
COAL AND COKE	7,565,582		205,782,830	.56	115,238,385
COTTON, Raw	11,870,607	cwts.	16,144,025	19.5	314,808,487
COTTON.—Manufactured, twist yarn and piece goods (Indian treated as cotton raw)	2,535,414	cwts	3,448,163	19.5	67,239,178
CHEMICALS. — Excepting Saltpetre	375,863	,,	511,173	5.56	2,842,122
DRUGS. — Intoxicating other than Opium ...	4,919	,,	6,689	137.69	921,008
DRUGS.—Non-intoxicating	48,827	,,	66,404	195.93	13,010,536
Others	339,666	,,	461,945	16.2	7,483,509
DYES AND TANS.—Alizarine and Aniline ...	omitted				
DYES AND TANS.—Cutch	76,542	,,	104,097	22.69	2,361,961
DYES AND TANS.—Indigo	14,285	,,	67,027	114.15	7,651,132
DYES AND TANS.—Myrabolams	1,083,860	,,	1,474,049	2.	2,948,098
DYES AND TANS.—Tanning Barks... ..	516,825	,,	702,882	2.03	1,426,850
DYES AND TANS.—Turmeric	668,619	,,	909,322	8.55	7,774,703
DYES AND TANS.—Others	2,764,465	,,	3,759,672	18.26	68,651,611
FODDER.—Oil Cake ...	2,174,624	,,	2,957,488	2.64	7,807,768
FODDER.—Hay, Straw and Grass	6,068,596	,,	8,253,290	.95	7,840,625
FRUIT AND VEGETABLES.—Fresh	3,382,174	,,	4,599,756	5.54	25,482,648

Carried forward

680,411,181

ARTICLE OF PRODUCE.	Quantities on 5 years average.		Equal to in Maunds.	Average Rate per Maund.	Value in Rs.
			Brought forward		680,411,181
GRAIN AND PULSE.—Grain and Pulse	16,458,415	cwts.	22,383,444	4.37	97,815,650
GRAIN AND PULSE.—Jawar and Bajra	8,108,193	,,	11,027,142	3.22	35,507,397
GRAIN AND PULSE.—Rice in Husk	6,816,201	,,	9,270,033	2.97	27,531,998
GRAIN AND PULSE.—Rice not in Husk	23,221,804	,,	31,581,653	5.71	180,331,239
GRAIN AND PULSE.—Wheat	29,123,251	,,	39,607,621	4.74	187,740,123
GRAIN AND PULSE.—Wheat Flour	2,028,749	,,	2,759,098	5.97	16,471,815
GRAIN AND PULSE.—Others	5,943,403	,,	8,083,027	2.62	21,177,531
HIDES AND SKINS OF CATTLE.—Dressed or Tanned	51,556	,,	70,116	47.5	333,051
HIDES AND SKINS OF CATTLE.—Raw ...	1,079,110	,,	1,467,589	30.26	44,409,243
SKINS OF SHEEP AND OTHER ANIMALS.—Dressed or Tanned	131,225	,,	178,466	66.59	11,884,050
SKINS OF SHEEP AND OTHER ANIMALS.—Raw ...	891,328	,,	1,212,206	32.32	39,178,498
HORNS	65,101	,,	88,537	11.72	1,037,653
HEMP (INDIAN) AND OTHER FIBRES.—Excluding Jute	796,387	,,	1,083,086	7.25	7,852,374
JUTE.—Raw	23,560,452	,,	32,042,214	5.7	182,640,620
JUTE.—Gunny bags and cloth	4,876,871	,,	6,632,544	12.15	80,585,410
LAC—	540,879	,,	733,595	34.28	25,147,637
LEATHER.—Unwrought ...	173,535	,,	236,007	112.15	26,468,185
LEATHER.—Wrought ...	37,748	—	51,337	175.07	8,987,569
LIQUORS. — Ale, Beer, Wines, &c.	omitted	—	—	—	—
MINERALS.—All	omitted	—	—	—	—
OILS.—Kerosine	omitted	—	—	—	—
OILS.—Castor	146,906	,,	199,792	13.65	2,727,161
OILS.—Cocoonut	222,000	,,	301,920	18.73	5,654,962
OILS.—Mustard and Rape	671,299	,,	912,966	18.25	16,661,630
OILS.—Others	715,638	,,	973,267	14.9	14,501,678
OILSEEDS.—Castor	2,468,108	,,	3,356,626	4.24	14,232,094
OILSEEDS.—Groundnuts	2,054,008	,,	2,793,450	6.68	18,660,246
OILSEEDS.—Linseed ...	6,369,835	,,	8,599,277	5.76	49,531,836
OILSEEDS.—Poppy ...	1,149,041	,,	1,562,695	7.39	11,548,316

ARTICLE OF PRODUCE.	Quantities on 5 years average.		Equal to in Maunds.	Average Rate per Maund.	Value in Rs.
			Brought forward		1,809,028,147
OILSEEDS.—Rape and Mustard	5,087,637	cwts.	6,919,186	6.5	44,974,709
OILSEEDS.—Sesamum, Til or Jinjili	3,273,839	„	4,452,421	6.51	28,985,261
OILSEEDS.—Others	31,378,026	„	42,674,115	3.23	137,837,391
OPIUM.—	omitted	—	—	—	—
PAPER AND PASTEBOARD—	omitted	—	—	—	—
PROVISIONS.—Dried Fruit and Nuts	1,992,734	„	2,710,118	17.91	48,538,213
PROVISIONS.—Ghi	579,738	„	788,443	39.23	30,930,619
PROVISIONS.—Others	2,732,477	„	3,716,168	12.42	46,154,807
RAILWAY PLANT AND ROLLING STOCK	omitted	—	—	—	—
SALTPETRE AND OTHER SALINE SUBSTANCES.—	1,085,277	„	1,475,976	7.92	11,689,730
SPICES.—Betelnuts	1,524,775	„	2,073,694	11.88	24,635,485
SPICES.—Cardamoms	24,914	„	33,883	138.29	4,685,680
SPICES.—Chillies	937,408	„	1,274,874	12.27	15,642,704
SPICES.—Ginger	88,684	„	120,610	14.81	1,786,234
SPICES.—Pepper	144,322	„	196,277	20.76	4,074,719
SPICES.—Others	1,206,281	„	1,640,542	17.1	28,053,268
SALT.—	omitted	—	—	—	—
SILK.—Raw and Piece Goods	omitted	—	—	—	—
SUGAR.—Unrefined	9,156,746	„	12,453,174	7.49	93,274,273
SUGAR.—Refined	omitted	—	—	—	—
TEA.—Indian	1,954,329	„	2,657,887	38.17	101,451,546
TEA.—Foreign	omitted	—	—	—	—
TOBACCO. — Unmanufactured	1,560,363	„	2,122,093	9.22	19,565,697
TOBACCO.—Manufactured and others	664,544	„	903,779	46.1	41,664,212
WOOL.—Raw	369,806	„	502,936	23.48	11,808,937
WOOL.—Manufactured, less European Piece Goods	80,914	„	110,043	86.	9,463,698
WOOD—Timber unwrought and manufactured	omitted	—	—	—	—
MERCHANDISE.—Other articles of	omitted	—	—	—	—
TREASURE—	omitted	—	—	—	—

Total Rs. 2,514,245,321

At 1s. 4d. £167,616,355

∴ Government dues at $\frac{1}{4}$ th £27,936,059

STATEMENT

Statement shewing the Inter-Provincial Export Trade of India, excluding Madras (returns not of a Province to other blocks of the same Province. Compiled from the Government of India Returns

Article of Produce.	Province of Bengal.			Bombay Presidency Exclusive of Sind.			Panjab.		
	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.
HORNED CATTLE No.	55,198	33.76	1,863,484	47,937	40.	1,917,480	9,593	23.8	228,383
SHEEP AND GOATS No.	347,905	4.76	1,658,747	639,288	3.	1,917,864	6,496	3.7	24,058
HORSES, PONIES AND MULES .. No.	1,843	182.5	336,353	2,853	105.56	301,455	5,104	3.7	363,770
OTHER KINDS .. No.	85,800	4.25	364,649	6	40.	240	174	27.	4,698
APPAREL—Drapery, Haberdashery, &c. . .	—	omit'd	—	—	—	—	—	—	—
COAL AND COKE ..	—	do.	—	—	—	—	—	—	—
COTTON—Raw ..	49,977	19.4	968,291	4,080,658	21.	85,689,450	134,684	16.55	2,229,007
COTTON—Manufactured, Twist, Yarn, and Piece Goods (Indian), treat- ed as Cotton, Raw ..	555,949	19.4	10,785,410	415,499	21.	8,725,479	175,804	16.55	2,915,556
CHEMICALS—Excepting Saltpetre ..	130,258	4.73	616,794	1,209	6.8	8,210	16,276	5.5	89,514
DRUGS—Intoxicating other than Opium ..	185	15.	2,775	521	256.25	133,509	2,379	178.69	489,445
DRUGS—Non Intoxicat- ing ..	14,120	300.	4,236,000	283	48.7	13,778	2,780	82.5	229,345
DRUGS—Others ..	38,772	11.	426,492	15,196	18.	273,528	69,033	37.4	2,582,002
DYES AND TANS—Ali- zarine and Aniline ..	—	omit'd	—	—	—	—	—	—	—
DYES—Cutch ..	16,236	16.25	263,980	4,485	31.98	143,431	319	24.14	7,702
DYES AND TANS—Indigo	21,034	158.25	3,328,785	56	104.34	5,843	5,566	87.	484,226
DYES AND TANS—Myra- bolams ..	92,618	1.34	124,710	536,228	1.94	1,039,893	2,855	3.	8,565
DYES AND TANS—Tan- ning Barks ..	22,905	1.77	40,553	222,656	2.56	570,554	18,114	.95	17,301
DYES AND TANS—Tur- meric ..	171,784	7.78	1,337,389	113,354	6.84	776,017	48,427	9.7	469,892
DYES AND TANS—Others	60,365	18.25	1,101,650	5,301	19.	1,000,719	43,588	23.3	1,015,770
FODDER—Oilcake ..	1,819,506	2.25	4,097,091	382,158	2.83	1,081,922	71,481	3.75	268,700
FODDER—Hay, Straw and Grass ..	1,755,040	1.13	1,985,105	2,799,142	.95	2,667,358	430,274	.84	363,772
FRUIT AND VEGETABLES —Fresh ..	1,759,120	5.51	9,693,859	701,418	7.06	4,955,722	185,837	5.66	1,051,926
GRAIN AND PULSE— Grain and Pulse ..	4,048,112	4.37	17,708,986	1,084,990	4.73	5,138,772	1,871,058	4.65	8,700,801
GRAIN AND PULSE— Jawar and Bajra ..	9,217	4.13	38,085	1,384,722	3.69	5,107,396	1,595,264	3.07	4,900,484
GRAIN AND PULSE— Rice in husk ..	4,640,855	2.82	13,117,710	120,967	3.87	469,125	110,368	3.54	390,740
GRAIN AND PULSE— Rice not in husk ..	12,844,441	5.24	67,403,035	557,178	6.15	3,431,226	565,940	6.68	3,784,411
GRAIN AND PULSE— Wheat ..	282,896	5.	1,406,484	391,421	5.57	2,181,614	2,355,265	4.16	9,797,020

available) and Burma (separately treated in Statements 5, A, B and C); that is the trade from one block for 1908-9 and 1909-10. Rates computed from the returns of respective Provinces.

Central Provinces and Berar.			Province of Sind.			Eastern Bengal and Assam.			Province of Agra and Oudh.		
Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.
2,275	50.	113,750	105	40.	4,200	192	40.	7,680	—	—	—
1,799	3.	5,397	—	—	—	464	5.5	2,550	—	—	—
107	200.	21,400	101	150.	15,150	36	110.	3,960	—	—	—
—	—	—	—	—	—	2	1.	2	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
205,968	23.81	4,903,756	575,638	18.69	10,763,198	36,150	18.9	683,340	417,360	19.5	8,138,520
142,012	23.81	3,381,306	230,012	18.69	3,298,924	3,352	18.9	63,353	—	—	—
213	8.	1,704	51,773	5.1	264,504	1,876	3.8	7,151	5,784	5.56	32,159
1,019	200.35	204,161	136	251.05	34,143	119	57.67	6,863	60,321	115.94	6,993,617
60	85.	5,100	2,207	475.36	1,049,129	129	300.	38,700	}		
694	8.	5,552	13,988	18.	251,784	3,868	11.	42,548			
—	—	—	—	—	—	—	—	—	—	—	—
1,098	15.	16,470	13	31.46	409	167	16.25	2,715	}		
58	110.26	6,395	975	104.37	101,765	—	—	—			
32,722	1.5	49,206	1,449	2.	2,845	—	—	—			
1,502	3.	4,506	3,228	2.62	8,471	—	—	—	384,970	44.61	17,173,512
6,802	9.57	60,158	7,593	6.64	50,424	1,067	9.07	9,683	}		
3,968	20.	79,360	11,087	19.01	210,653	10	18.3	183			
6,802	2.32	15,784	465	2.83	1,318	65,124	2.02	131,615			
3,926	1.36	5,351	47,103	.7	32,585	2,515	1.11	2,811	485,669	1.79	5,240,368
46,673	3.12	146,039	88,374	7.27	642,673	47,496	5.47	260,113	328,193	5.54	1,818,189
232,547	3.18	741,201	422,003	4.35	1,838,192	57,122	4.32	247,266	7,119,529	4.23	30,115,608
449,671	2.69	1,211,271	517,013	3.33	1,722,785	—	—	—	}		
2,202	2.26	4,974	51,384	2.95	151,602	546,093	2.43	1,330,353			
1,515,521	3.99	6,051,752	1,353,684	6.23	8,433,673	1,024,861	4.66	4,776,329			
474,482	4.18	1,982,913	880,790	4.64	4,092,229	257	5.02	1,290			

Article of Produce.	Province of Bengal.			Bombay Presidency Exclusive of Sind.			Panjab.		
	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.
GRAIN AND PULSE—									
Wheat Flour	664,398	6.38	4,242,609	47,848	6.51	311,564	564,853	4.87	2,756,160
GRAIN AND PULSE—									
Others	642,696	1.75	1,124,712	109,171	3.	327,513	489,623	3.63	1,780,337
HIDES AND SKINS—									
Cattle, Dressed or									
Tanned	7,252	55.7	403,825	1,120	49.75	55,723	1,192	32.61	38,874
HIDES AND SKINS—Raw	339,367	26.49	8,990,587	16,065	21.76	349,575	79,076	33.54	2,652,818
SKINS OF SHEEP AND									
OTHER ANIMALS—									
Dressed or Tanned ..	240	79.21	19,012	203	82.36	16,720	2,444	49.44	120,840
SKINS OF SHEEP AND									
OTHER ANIMALS—Raw	104,253	49.79	5,190,640	64,794	22.	1,360,366	87,174	32.39	2,824,408
HORNS	17,903	10.	179,030	10,360	17.17	177,891	869	5.64	4,908
HEMP (INDIAN) AND									
OTHER FIBRES—Ex-									
cluding Jute	400,811	8.08	3,241,873	44,548	9.46	421,631	4,163	3.29	13,704
HEMP (INDIAN) AND									
OTHER FIBRES—Jute,									
Raw	8,621,755	6.74	58,133,232	370	7.63	2,823	475	5.	2,375
HEMP (INDIAN) AND									
OTHER FIBRES—Gun-									
ny Bags and Cloth ..	4,589,707	12.68	58,235,346	64,699	13.39	866,486	289,878	14.27	4,137,481
LAC	252,942	48.06	12,156,739	371	40.07	14,867	1,715	25.01	42,895
LEATHER—Unwrought	1,663	82.32	136,899	21,935	220.58	4,838,394	31,103	38.39	1,194,040
LEATHER—Wrought, Ex-									
cepting Boots & Shoes	1,776	128.38	228,020	3,822	257.31	983,450	7,670	136.7	1,048,550
LIQUORS—Ale, Beer,									
Wines, &c.	—	omit'd	—	—	—	—	—	—	—
METALS—All	—	omit'd	—	—	—	—	—	—	—
MINERAL SUBSTANCES	—	omit'd	—	—	—	—	—	—	—
OILS—Kerosine	—	omit'd	—	—	—	—	—	—	—
OILS—Castor	33,410	11.5	384,321	31,108	13.58	422,570	8,076	12.52	101,148
OILS—Cocanut	86,746	17.46	1,515,163	4,069	17.43	71,412	968	19.92	19,290
OILS—Mustard & Rape	545,261	17.31	9,437,353	1,981	19.61	38,849	6,578	16.83	110,712
OILS—Others	348,918	11.5	4,012,550	122,076	17.	2,075,292	27,204	19.5	530,523
OILSEEDS—Castor	857,206	2.96	2,540,452	700,262	4.44	3,114,834	1,453	4.72	6,864
OILSEEDS—Groundnuts	65,039	4.86	316,604	347,983	6.66	2,316,870	2,852	7.82	22,302
OILSEEDS—Jinseed	2,713,051	5.69	15,439,452	383,029	5.94	2,276,219	21,434	5.5	117,886
OILSEEDS—Poppy	135,284	8.19	1,108,015	6,336	7.89	50,019	6,585	7.12	46,947
OILSEEDS—Rape and									
Mustard	1,841,655	6.21	11,637,449	419,148	6.7	2,808,428	28,653	6.49	251,119
OILSEEDS—Sesamum, Til									
or Jinjali	87,060	5.77	502,601	544,404	6.86	3,734,327	34,046	5.95	202,733
OILSEEDS—Others	135,341	2.87	389,099	2,980,413	3.	8,941,239	672,707	4.74	3,190,859
OPIMUM	—	omit'd	—	—	—	—	—	—	—
PAPER AND PASTEBOARD	—	omit'd	—	—	—	—	—	—	—
PROVISIONS — Dried									
Fruit and Nuts	71,206	18.24	1,299,701	127,721	19.01	2,428,883	149,220	18.78	2,803,795
PROVISIONS—Ghi	115,922	36.83	4,269,926	69,918	44.27	3,095,282	52,595	37.86	1,991,468
PROVISIONS—Others ..	593,146	9.25	5,486,596	706,388	8.	5,651,104	94,908	28.45	2,701,029
RAILWAY PLANT, ROLL-									
ING STOCK, &c.	—	omit'd	—	—	—	—	—	—	—
SALT	—	omit'd	—	—	—	—	—	—	—

Central Provinces and Berar.			Province of Sind.			Eastern Bengal and Assam.			Province of Agra and Oudh.		
Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.
2,164	5.4	11,685	59,405	6.49	385,616	2,355	6.32	14,892	336,198	44.17	14,849,866
19,819	2.5	49,542	26,815	3.	80,265	708	1.77	1,255			
7	46.14	323	37	51.43	1903	—	—	—			
8,120	32.37	262,894	19,295	32.55	628,160	8,331	37.87	315,541	4,219	11.72	49,447
—	—	—	—	—	—	—	—	—			
4,113	24.06	98,992	13,657	15.82	216,148	1,990	47.46	94,462			
617	13.07	8,064	420	17.18	7,217	338	11.	3,718	55,507	7.25	402,426
3,098	5.37	16,650	163	10.	1,630	29,437	8.23	242,451			
1,546	3.	4,638	370	7.38	2,734	2,612.002	5.55	14,510,853	284,187	8.92	2,534,948
49,035	8.2	442,228	153,144	13.4	2,052,267	18,700	12.56	234,938			
9,222	12.81	118,178	2,361	39.65	93,613	60	32.55	1,953			
445	40.	17,800	3,851	251.63	969,062	—	—	—	13,501	143.61	1,938,879
381	200.	76,200	1,255	229.45	287,976	3	133.66	401			
—	—	—	—	—	—	—	—	—			
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
3,335	14.14	47,164	2,391	18.57	44,404	55	11.76	647	92,659	16.38	1,517,754
218	18.84	4,108	19,199	18.17	348,647	897	17.47	15,677			
434	20.7	8,983	129	19.	2,451	11,257	17.25	194,237			
29,353	12.	352,236	9,090	17.	154,530	4,072	11.5	46,830	629,752	5.76	3,627,371
4,691	5.12	24,305	1,250	4.5	5,614	23	4.13	95			
2,300	4.5	10,347	9,853	9.15	90,206	—	—	—			
136,926	6.09	835,086	268	5.92	1,588	—	—	—	17	—	—
172	6.	1,032	1,209	7.	8,527	2	8.5	17			
4,795	6.62	31,761	155,041	6.82	1,057,816	60,769	5.92	360,587			
79,352	6.12	486,196	195,271	6.66	1,302,099	15,638	8.08	126,500	—	—	—
37,576	1.25	46,965	307,062	3.	921,186	3,086	2.93	9,069			
—	—	—	—	—	—	—	—	—			
—	—	—	—	—	—	—	—	—	—	—	—
17,163	9.89	169,848	204,422	19.	3,884,018	14,154	18.49	261,757	180,521	69.56	12,557,041
11,768	38.49	452,970	8,517	44.	375,782	831	37.06	30,804			
126,197	12.	1,514,364	46,768	8.	374,144	73,298	9.25	678,004			
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—

Article of Produce.	Province of Bengal.			Bombay Presidency Exclusive of Sind.			Punjab.		
	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.
SALTPETRE	381,421	8.46	3,228,801	96	7.65	735	29,037	5.25	152,441
OTHER SALINE SUB- STANCES	235,763	5.5	1,296,689	224	11.	2,464	48,495	4.51	229,021
SILK—Raw, &c. ..	—	omit'd	—	—	—	—	—	—	—
SPICES—Betelnuts ..	359,925	8.71	3,136,942	27,142	13.98	379,623	2,950	14.41	42,522
SPICES—Cardamoms ..	11,483	104.95	1,205,213	504	164.56	82,940	1,354	132.34	179,188
SPICES—Chillies ..	176,454	11.9	2,100,718	105,724	10.06	1,063,726	51,792	14.41	542,446
SPICES—Ginger ..	4,380	9.43	41,334	9,902	16.41	162,588	14,389	15.	215,890
SPICES—Pepper ..	58,529	16.89	988,545	421	20.33	8,561	1,578	26.47	41,777
SPICES—Others ..	329,880	12.5	4,123,497	125,447	16.	2,007,152	32,463	20.58	668,265
SUGAR—Refined ..	—	omit'd	—	—	—	—	—	—	—
SUGAR—Unrefined ..	1,907,964	6.09	11,624,852	3,615	7.14	25,808	120,904	6.15	743,709
SUGAR—Gur, Rab, Jag- gerey, Molasses &c. ..	—	—	—	1,026,972	7.36	7,563,997	574,743	4.18	2,404,627
TEA—Indian	207,035	30.42	6,299,057	107	47.32	5,063	19,453	19.	369,607
TOBACCO—Unmanufac- tured	891,531	8.16	7,279,771	236,169	14.01	3,309,033	266,917	7.	1,868,419
TOBACCO—Manufactured and Others	—	omit'd	—	—	—	—	—	—	—
WOOD—Timber Un- wrought, &c. ..	—	omit'd	—	—	—	—	—	—	—
WOOL—Raw	24,279	25.83	627,125	55,045	31.87	1,754,764	68,789	19.13	1,316,185
WOOL—Manufactured (Piece Goods, Indian, Rated as Wool, Raw)	4,351	25.83	113,386	156	31.87	4,972	4,995	19.13	95,554
MERCHANDISE—All other Articles of	—	omit'd	—	—	—	—	—	—	—
TREASURE	—	omit'd	—	—	—	—	—	—	—
TOTALS Rs.			395,594,166			18,774,351			78,000,804

Central Provinces and Berar.			Province of Sind.			Eastern Bengal and Assam.			Province of Agra and Oudh.		
Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.	Quantity in Maunds.	Rate per M'nd.	Value in Rs.
136	10.	1,360	103	7.87	811	—	—	—	128,570	7.14	917,990
4,494	5.	22,470	10,789	11.	118,719	1,321	5.56	7,365	—	—	—
4,290	14.	59,916	7,108	14.32	101,848	91,945	7.82	719,029	148,124	39.2	5,806,461
1114.	114.	114	1,191	164.56	195,994	—	—	—	—	—	—
31,349	12.07	378,416	7,377	10.12	74,687	33,200	14.75	489,649	—	—	—
470	22.8	10,711	448	16.75	7,510	389	4.75	1,847	—	—	—
46	22.13	1,018	10,093	20.33	205,245	143	16.14	2,308	—	—	—
5,630	20.	112,600	6,596	16.	105,536	1,409	12.7	17,885	—	—	—
6,787	10.6	71,964	1,765	7.14	12,605	6,167	8.	49,229	2,251,797	6.68	15,042,004
55,149	6.24	344,533	2,001	7.77	15,566	56,037	5.86	328,631	—	—	—
63	62.	3,906	1,651	46.95	77,517	564,383	31.58	17,825,225	1,765	38.17	67,370
25,258	9.54	241,159	8,595	8.87	76,280	101,672	7.78	791,790	161,826	9.22	1,492,056
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
978	14.09	13,779	152,702	31.41	4,797,709	—	—	—	17,840	23.48	418,853
3	14.09	42	668	31.41	20,982	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
		25,372,053			52,079,268			44,996,151			

Total for		Total for Agra and Oudh	131,678,109
Bengal			395,594,168
Bombay			182,774,351
Punjab			78,000,804
Central			25,372,053
Sindh			52,079,268
Eastern Bengal			44,996,151

Grand Total 910,494,904

STATEMENT No. 5. "A."

Shewing the total Export of the transfrontier Export trade of Burma, compiled from the Government of India return for the year 1909-10.

ARTICLE OF PRODUCE.	Total Quantities.	Value in Rs.
ANIMALS.—Horses, Ponies and Mules ...	No. 109	8,240
Cattle	" 6,722	246,778
Sheep and Goats	" 910	8,018
Elephants	" 10	53,800
Other kinds	" 2	1,000
COTTON.—Raw	Mds. 3,806	85,800
COTTON.—Twist and Yarn (Indian) ...	" 61,492	2,272,678
COTTON.—Piece goods (Indian) ...	" 5,683	284,036
DRUGS AND MEDICINES.—Betel leaf or Pan	" 8,770	93,048
DRUGS AND MEDICINES.—Other sorts, non-intoxicating	" 1,674	49,718
DYES.—Turmeric	" 13	102
DYES.—Other kinds	" 363	11,678
FRUIT, VEGETABLES AND NUTS.—Cocoanuts	No. 50,234	6,714
FRUIT, VEGETABLES AND NUTS.—Other kinds	Mds. 10,116	45,361
GRAIN AND PULSE.—Wheat	" 12,005	88,843
GRAIN AND PULSE.—Gram and Pulse ...	" 6,292	36,908
GRAIN AND PULSE.—Rice, Husked ...	" 18,751	73,628
GRAIN AND PULSE.—Rice, Unhusked ...	" 365	494
GRAIN AND PULSE.—Others	" 101	74
HIDES AND SKINS.—Hides of Cattle ...	" 13	333
HIDES AND SKINS.—Skins of Sheep and Goats	" 2	40
JUTE.—Gunny bags and cloth	No. 54,693	10,938
LEATHER.—Manufactured	—	103,533
OILCAKE.—	Mds. 49	147
OILS.—Excluding Petroleum	" 22,619	415,368
PROVISIONS.—Various, including Ghi ...	" 133,279	2,292,686
SALTPETRE.—And other Saline substances	" 222	890
OILSEEDS.—And others	" 18	105
SPICES.—Betelnuts	" 47,703	788,574
SPICES.—Other kinds	" 759	10,874
SUGAR.—Unrefined	" 6,412	48,653
TEA.—Indian	" 179	6,850
TOBACCO	" 11,394	206,968

Total Rs. 7,252,877

At 1s. 4d. £483,525

∴ Government dues at $\frac{1}{8}$ th £80,589

The following Articles are omitted:—Apparel, Arms and Ammunition, Building Materials, Canes and Rattans, Chinese and Japanese Ware, Coal and Coke, Cordage and Rope of Vegetable Fibre, Earthenware and Porcelain, Glass, Gums and Resins, Jewellery and Precious Stones, Liquors, Mats, All Metals, Petroleum, Paints and Colours, Paper, Railway Material, Salt, Silk (Raw and Manufactured), Stones and Marble, Refined Sugar, Tea (European), Thanatpet, Wax, Wood, Wool (Manufactured), all other Articles of Merchandise, and Treasure.

STATEMENT No. 5. "B."

BURMA.

Shewing the value of the principal Articles of Indian produce in the Export trade of Rangoon, averaged for the 5 years ending 1907-8. Compiled from the Government of India Report on the Maritime trade and Customs Administration of Burma for 1909-10.

ARTICLE OF PRODUCE.	Value in Rs.
RICE.—Husked and Unhusked	1,010,096
RICE.—Bran	5,144,158
COTTON.—Raw	2,528,658
HIDES AND SKINS.—Raw	3,950,181
GRAIN AND PULSE.—Excluding Rice	1,927,025
FODDER.—Bran, &c., Oilcake	309,259
SEEDS—	864,653
CANDLES—	1,271,140
CUTCH—	1,333,331
TOBACCO—	658,775
PROVISIONS—	216,006
CAOUTCHOUC.—Raw	341,765
SPICES	222,373
HORN AND HORN MEAL	98,911
LAC.—Stick	94,963
OTHER ARTICLES—	226,923
Total Rs.	120,287,217

At 1s. 4d. £8,019,147

∴ Government dues at $\frac{1}{6}$ th £1,336,524

The following Articles are omitted:—WOOD and Manufactures of, OILS, MINERAL, PIG LEAD, JADESTONE, ARTICLES (not specified) EXPORTED BY POST, PRECIOUS STONES AND PEARLS unset.

STATEMENT No. 5. "C."

BURMA.

Shewing the value of the Principal Articles of Produce Exported Coastwise. Compiled from the Government of India Report on the Maritime trade and Customs Administration of Burma for 1909-10. Averaged for the 5 years ending 1907-8.

ARTICLES OF PRODUCE.	Value in Rs.
RICE.—Husked and Unhusked	34,527,516
GRAIN AND PULSE.—Excluding Rice	1,977,213
COTTON MANUFACTURES.—Including Twist and Yarn	3,872,161
CANDLES.—(Three years' average)	821,469
SEEDS—	106,312
COTTON.—Raw	627,780
PROVISIONS—	705,867
SUGAR—	548,974
TOBACCO—	452,256
SPICES—	463,677
HIDES AND SKINS—	319,537
JUTE.—Manufactures of	357,971
CUTCH—	379,132
LAC—	1,252,365
OILS.—Vegetable, not essential	190,204
FRUITS AND VEGETABLES—	87,812
ANIMALS.—(Living).	96,048
OTHER ARTICLES—	1,243,738
Total Rs.	48,030,032

At 1s. 4d. £3,202,002

∴ Government dues at $\frac{1}{8}$ th £533,667

The following Articles are omitted :—MINERAL OILS, including PARAFFIN WAX, WOOD and Manufactures of, METALS, APPAREL, HARDWARE AND CUTLERY, SILK and Manufactures of, LIQUORS, MACHINERY and MILLWORK, UMBRELLAS, including PARASOLS, &c., EARTHENWARE and PORCELAIN, GLASS and GLASSWARE, CARRIAGES, CARTS, &c., IVORY, unmanufactured WOOL, manufactures of, RAILWAY PLANT and ROLLING STOCK.

Summary of Total value of Export Trade and probable Government due.

STATEMENT.	Total Value in Rs.	Equal in Sterling.	Govern- ment due $\frac{1}{6}$.
No. 3 Export trade from Pro- vince to Province and to seaports, whole India	2,514,245,321	167,616,355	27,936,059
No. 4 (Inter-Provincial) ...	910,494,904	60,699,660	10,116,610
No. 5 "A."	7,252,877	483,525	80,587
" 5 "B."	120,287,217	8,019,147	1,336,524
" 5 "C."	48,030,032	3,202,002	533,667
Rs.	3,600,310,351	£240,002,069	£40,003,447

NOTE.—Returns of Madras for Inter-Provincial trade not being available, Statement 4 excludes Madras Presidency. Therefore for purpose of approximation, take Madras equal to Bombay and add—

189,774,351	12,651,623	2,108,604
3,790,084,702	252,653,692	42,112,051

**Therefore Government total will be say
42 million sterling.**

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